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**A Guide To**

# Idaho Income Tax Withholding



Revised July 1, 2001

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This guide was prepared by the Idaho State Tax Commission. It does not provide a comprehensive explanation of Idaho tax laws or rules. The law can be found in Title 63, Chapter 30 of the Idaho Code. Rules are located in Idaho Administrative Rule 35, Title 01, Chapter 01.

## Recent Changes

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This revision of “A Guide to Idaho Income Tax Withholding” reflects the 0.4 percent reduction in income tax rates passed by the 2001 Idaho Legislature. The law made the reduction retroactive, so the new rates were in effect for all of 2001. However, it is not necessary to adjust the income tax withholding for the months prior to the issue of these tables.

### **Will I get a new withholding booklet each year?**

The Idaho personal income tax schedules are adjusted annually to compensate for inflation. The change will be reflected in the income tax tables used to file individual income tax returns. The Tax Commission will issue new withholding tables when the accumulated annual inflation adjustments cause a substantial change. When a new withholding booklet is issued, one will be sent to each registered employer. A notice will be placed on the Tax Commission’s Web page when new tables are to be issued.

## Idaho Employers and Idaho Employees

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### **Who is an employer?**

An employer is any person, business or organization for whom an individual performs any service as an employee. This includes religious, educational, charitable, and social organizations or societies, even though these organizations may be exempt from the payment of income taxes.

### **Who is an employee?**

Generally, an employee is any individual who performs services for you, when you have the right to control what will be done and how it will be done. This is true even when you choose not to exercise your control over the employee and allow the employee freedom of action. It is also true regardless of how payments are measured or paid or whether the employee works full-time or part-time.

If an employer/employee relationship exists, it does not matter what the relationship is called. Generally, if someone performs services for you, he is an employee unless he is in business for himself and offers the same service to others.

A corporate officer who works for the corporation is an employee.

## **What is the difference between an employee and an independent contractor?**

There are many standards to determine whether an individual performing services for you is an employee or a contractor. Some of the common characteristics are:

### **Employee**

- Works set hours
- An ongoing relationship
- Paid by hour, week, or month
- Reimbursed for business expenses
- Facilities and tools furnished by employer
- Works for one firm
- Must render services personally
- Regular reports are required
- Does not solicit for work
- Can be discharged
- Can quit
- No risk of loss or opportunity for profit

### **Independent Contractor**

- Sets own hours
- Relationship lasts a limited time
- Paid by the job performed
- Responsible for incidental expenses
- Has own facilities and tools
- May work for several firms at once
- Can subcontract services to another
- Not required to account for actions
- Solicits for work through advertising
- Cannot be terminated except for breach of contract
- Must complete contract or be responsible for failure to do so
- Has risk of loss and opportunity for profits

For additional information on how to determine whether an individual providing services is an independent contractor or an employee, see IRS publications Circular E and 15-A.

## **What if I employ a member of my family?**

If a family member, even your spouse or child, provides services for which he is paid, you must withhold Idaho income tax just as you would for a nonfamily member.

## **What if I employ someone to assist me with household work or to provide care for a family member?**

If you hire an employee to work in a personal residence, the employee's wages are subject to Idaho income tax. You must have an Idaho withholding account and report the wages, but you are not required to withhold Idaho income tax from the employee's wages. As a domestic employer, you are required to issue W-2 forms and file Form 956 by the last day of February, following the year of employment. The instructions for Form 956 are on page 21.

If you hire someone who has a business providing household help and he provides service to more than one client, he is not necessarily your employee.

## **What if I employ someone to help me on my farm or ranch?**

If you hire an employee to help you in your agricultural business, you must withhold Idaho income tax from the employee's check if you are required to withhold for federal purposes and the employee earns more than \$1,000 during the calendar year. Use the withholding tables in this book to determine how much to withhold.

If you are required to file Employment Reports with the Department of Labor, you are a quarterly filer with the Tax Commission. You must file Form 958 and pay the income tax withheld by the last day of the month following the end of the calendar quarter. If you are not required to file Employment Reports with the Department of Labor, you are an annual filer with the Tax Commission. You must file Form 956, Form 956-W, and pay the income tax withheld by the last day of February.

## Income Subject to Withholding

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### **When are wages subject to Idaho income tax?**

When an employee earns income while working in Idaho, the income is subject to Idaho income tax. This is true even if the employee is not a resident of Idaho. It is also true if the employee is a family member. It also applies to people working in Idaho for only one day, including athletes and performers.

If a person who is not a citizen of the United States earns income while in Idaho, the income is subject to Idaho income tax withholding unless exempt from federal withholding.

### **Are statutory employees subject to Idaho income tax withholding?**

If an employee qualifies as a statutory employee under federal law, Idaho income tax withholding is not required. For more information, see IRS publications Circular E and 15-A.

### **What income is subject to Idaho income tax withholding?**

All wages, tips, and other compensation earned by employees or paid for services performed in Idaho are subject to Idaho income tax withholding. The pay may be in cash or in another form. It includes salaries, vacation allowances, bonuses, commissions, and fringe benefits. It does not matter how you measure the compensation or make the payment. Generally, if the Idaho compensation is subject to federal income tax, it is subject to Idaho income tax as well.

Compensation paid to a former employee for services performed while still employed in Idaho are subject to Idaho income tax withholding. For example: If an employee is granted stock options and those stock options vest while he is performing services in Idaho the compensation or gain when he exercises his options will be subject to Idaho income tax withholding, even if the employee is no longer employed in Idaho.

- **Employee business expense reimbursements.** Reimbursements or allowances paid to an employee under an accountable plan are not subject to Idaho income tax withholding. Reimbursements or allowances paid under a nonaccountable plan are subject to Idaho income tax withholding. For information defining an accountable or nonaccountable plan see the IRS publication Circular E.

- **Wages not paid in money.** If in the course of your trade or business, you pay an employee in something other than cash or a readily negotiable instrument, you are said to pay them “in kind.” Payments in kind may be in the form of goods, lodging, personal use of company vehicle, food, clothing, or services. Generally, the fair market value of such payments at the time they are provided is subject to Idaho income tax withholding if the payment is for services provided in Idaho. If the food or lodging is for the convenience of the employer and qualifies under federal law to be excluded from wages, it is not subject to Idaho income tax withholding.
- **Supplemental Wages.** Bonuses, commissions, overtime pay, payments for accumulated sick leave, severance pay, awards, prizes, back pay, retroactive pay and other such payments are subject to Idaho income tax if earned while working in Idaho.

Withholding on supplemental wages may be computed by either combining the supplemental payment with regular wages and treating them as a single payment or by multiplying the supplemental payment by 7.8%.

- **Employee Benefits.** Benefits that are taxable under the Internal Revenue Code are subject to Idaho income tax withholding, if they were earned for services provided in Idaho, regardless of when the benefit is received. Tax-deferred benefits such as 401(k) plans and cafeteria plans that are tax deferred by the Internal Revenue Code are also tax deferred for Idaho and not subject to income tax withholding.
- **Stock Options.** The granting of stock options is considered to be compensation for services whether treated for federal income tax purposes as compensation or capital gain income. This income is subject to Idaho income tax withholding if the employee performed services in Idaho between the time the option was granted and the time the option vested. For more detailed information see Idaho Income Tax Administrative Rule 271.
- **Tips.** Tips an employee receives for work done in Idaho are subject to Idaho income tax withholding.

### **Are there exceptions to the withholding requirement?**

- An Idaho employer is always required to have an account and report payroll. However, withholding is not required if:
  - the employee is not a resident of Idaho and earns less than \$1,000 in Idaho during the calendar year.
  - an agricultural laborer earns less than a \$1,000 during the calendar year.
  - an employee is exempt from federal withholding.
  - the employee is a Native American who earns the income on the reservation and who lives on the reservation.
  - an employee gives you a Form W-4 stating he is exempt from withholding as he had no income tax liability in the previous year and expects to have no income tax liability for the current year. The exemption is only good for the current year. He must give you a new W-4 each year. The employer must have a withholding account and issue the employee a W-2 form. See *Am I required to send W-4 forms to the Tax Commission?* on page 14.

- **Common Carriers.** If you are an interstate common carrier and your employee has regularly assigned duties in more than one state, you only have to withhold income tax for the employee's state of residence. See Title 49, Section 14503, United States Code to determine if the employee qualifies.
- **Air Carriers.** If your employee has regularly assigned duties on aircraft in more than one state, you must withhold income tax for his state of residence and the state in which he earns more than 50 percent of his wages. See Title 49, Section 40116(f), United States Code to determine if the employee qualifies.
- **Railroad Carriers.** If you are an interstate rail carrier and your employee has regularly assigned duties in more than one state, you only have to withhold income tax for the employee's state of residence. See Title 49, Section 11502, United States Code to determine if the employee qualifies.

**Am I required to withhold Idaho income tax from an IRA, pension or other similar payment?**

The income from an IRA, pension or other similar payment is subject to Idaho income tax, but the payer is not required to withhold Idaho income tax from retirement payments. The recipient may pay the tax as a voluntary estimated payment on his individual return on or before April 15. If the payer of the retirement funds wishes to withhold Idaho income tax from the payments as a convenience to its payees, it must apply for an Idaho withholding account and remit the amounts withheld the same way a regular employer does.

**Is Idaho income tax withholding required on active-duty military wages?**

The federal Soldiers' and Sailors' Civil Relief Act of 1940 prevents a state from taxing the active duty pay of military personnel, unless the military person is domiciled in that state. Therefore, the military wages of a person stationed in Idaho would not be subject to Idaho income tax, unless Idaho is the person's home of record. Wages paid by the military to a person not on active duty are subject to Idaho income tax withholding if earned in Idaho.

For a person who joined the military from Idaho, Idaho allows him to deduct the active duty pay earned outside Idaho. Therefore, it is not necessary to withhold Idaho income tax for military personnel who have joined the service from Idaho, but are stationed outside Idaho.

**Is income earned by a Native American subject to Idaho income tax withholding?**

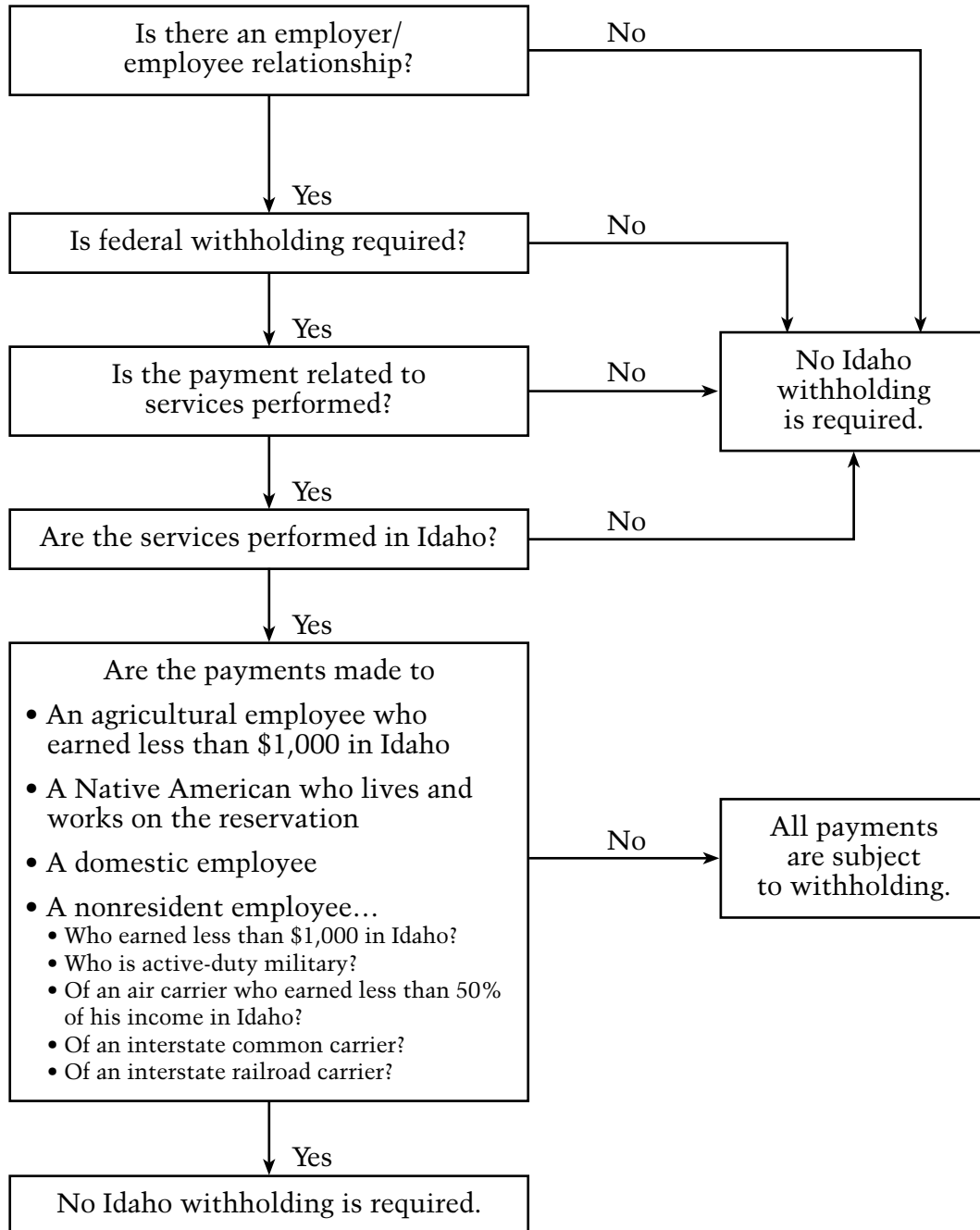
Yes, unless the Native American meets all of the following qualifications:

- Is an enrolled member of a federally recognized tribe;
- Lives on a reservation;
- The wages are for work performed on a reservation.



## Should I Withhold Idaho Income Tax?

The following flow chart can help you decide if Idaho income tax needs to be withheld.



## Withholding Account

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### **Do I need an Idaho withholding account?**

Generally, if you have an employee earning income while in Idaho, you must have an Idaho withholding account. This applies to all employees including agricultural, household help and family members.

If you choose to voluntarily withhold Idaho income tax, you must have an Idaho withholding account.

### **How do I apply for an Idaho withholding account number?**

You must have a federal Employer Identification Number (EIN) before you apply for an Idaho withholding account. You can obtain an EIN from the Internal Revenue Service. Form SS-4 and instructions for obtaining an EIN are available on the IRS Web site at [www.irs.ustreas.gov/forms\\_pubs/forms.html](http://www.irs.ustreas.gov/forms_pubs/forms.html). In most cases, you can obtain an EIN by visiting a Tax Commission office.

To apply for an Idaho withholding account, complete the Idaho Business Registration Form IBR-1 and submit it to the Tax Commission. Form IBR-1 is a joint registration form that also allows you to apply for your unemployment insurance account from the Department of Labor and to provide some necessary information to the Industrial Commission. To obtain an application:

- call the Tax Commission at (800) 972-7660 (334-7660 in Boise);
- see the Tax Commission's Web site at [www2.state.id.us/tax/forms\\_permits.htm](http://www2.state.id.us/tax/forms_permits.htm);
- from your fax machine, call the Interactive Voice Response service toll-free at (888) 228-5770; or
- visit one of the Tax Commission offices.

Approximately three weeks after mailing your application you will receive a withholding account number and you will be notified how often you must file a return and remit the income tax you withheld. (See page 11 for information on when returns are due.) You will then begin receiving the necessary forms.

The Idaho withholding account number is not transferable. If you change your business entity (for example: incorporating your sole proprietorship), acquire a business, or for any reason get a new federal EIN, you must complete a new application.

### **What if I do not register for a withholding account?**

If you have employees or withhold Idaho income tax, and do not register for a withholding account, you may be charged a penalty of \$100 per month until you register.

### **What if I need to change the address on my account?**

To change your mailing address, on Form 958 or Form 956 mark the box for “Mailing address change,” draw a line through the address on the form, and write in your new address.

### **Are withholding accounts transferable?**

No, withholding accounts are not transferable. If you are a new owner of an existing business, or have changed your employer identification number (EIN), do not use a return that has been addressed to the former business entity. Contact a Tax Commission office to obtain an application for a new account.

### **What if I no longer need a withholding account?**

If you want to cancel your account, mark the box for “Cancel Account” on the Form 958 or Form 956.

## **How Much To Withhold**

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### **How do I know how much Idaho income tax to withhold?**

An employer must have a federal Form W-4, Employees Withholding Allowance Certificate, on file for each employee. Since Idaho does not have a separate Form W-4, Idaho income tax withholding is based on the federal Form W-4. However, an employee can request that you withhold additional Idaho income tax by claiming fewer dependents for Idaho purposes. The employee can add this information at the bottom of the federal Form W-4 he provides to you. He cannot request less Idaho income tax withheld by listing more dependents.

Idaho has three approved methods for computing withholding:

- Percentage Computation Method. See page 24.
- Wage Bracket Method. See page 25.
- Annualized Wage Method. See page 25.

The income tax withholding amounts in the withholding tables have been rounded to the nearest whole dollar. If you use the percentage or annualized wage method of withholding, round the tax to the nearest whole dollar.

Generally, the percentage computation is the most helpful method to use in programming the withholding tables for your computer. For assistance with payroll software, contact the company from which you purchased the software.

## When to File and Pay the Withholding

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### How often will I be required to remit the income tax I have withheld?

**Monthly Filers.** Most employers are monthly filers and therefore remit withholding each month.

**Split-Monthly Filers.** Employers whose withholding exceeds \$60,000 per year must file their return and remit the income tax withheld based on a reporting period that begins on the 16th of the month and ends on the 15th of the next month with the payment due the 20th of that same month.

**Quarterly Filers.** Employers who withhold less than \$500 each quarter remit the withholding on the last day of the month following the end of the quarter.

### When are my returns due?

Each form has its own due date. See Figure 1 below to determine the due dates for each form.

FORM	DUE DATE	EMPLOYER FILING CYCLES					
		Monthly	Split-Monthly	Quarterly	Household	Agriculture w/D.O.L.	Agriculture w/o D.O.L.
Form 910	The 20th of each month following the applicable reporting period.	X	X				
Form 958	The last day of the month following the end of the quarter.	X	X	X		X	
Form 958-A	The last day of January.		X				
Forms 956 & 956-W	The last day of February	X	X	X	X	X	X

**Figure 1. Schedule for Filing Your Returns.**

### How do I get reporting forms?

Once you are registered with the Tax Commission, preprinted forms will be sent to the business in a timely fashion. If you do not have a preprinted form to file, do not use photo copies from a previous period or from a different employer. If you do not have a current form when you need to file, you may:

- Call any Tax Commission office to request one. The form will be mailed to you on the next business day.
- Use the Telefile system to file your report and remit payment (see page 12), or
- Visit the Tax Commission's electronic filing Web page to find private vendors that offer electronic filing.

*Note: Withholding forms are not available on the Tax Commission's Web site.*

### **Can I have the forms sent to my accountant?**

The Idaho Business Registration Form allows for an alternate address and contact person. If you have already completed your application, you may send a letter asking the Tax Commission to mail your reporting forms to an alternative address. Be sure to include your account number.

## **Making Payments with Electronic Funds Transfer**

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### **Can I remit the taxes electronically?**

Yes, Idaho allows two methods of making a Direct Payment. The Tax Commission's State Tax Electronic Payment System (STEPS) program for ACH Debit provides an electronic method to make payments of any tax due the Tax Commission. To register with Idaho's STEPS program, call 1-800-972-7660 to ask for an authorization form, or get the form at [www2.state.id.us/tax/forms\\_misc.htm](http://www2.state.id.us/tax/forms_misc.htm). The STEPS program for ACH Debit allows you to select the day you want the transaction to be submitted to the bank.

You may also remit withholding payments through ACH Credit. The ACH Credit program allows you to initiate the transfer through your bank, whereas the STEPS program for ACH Debit allows the Tax Commission to complete the transfer on a specified date.

## **Making Payments with Credit Card**

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### **Can I pay with a credit card?**

Yes. The Tax Commission accepts VISA and MasterCard. Visit any Tax Commission office or call the Tax Commission at (800) 972-7660 or in the Boise area 334-7660.

## **Filing Returns and Making Payments Using Telefile**

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### **Can I file my returns electronically even if I do not use a computer?**

You can file your income tax withholding returns (Form 958) and make your payments over the telephone using Telefile. This filing method is not available for split-monthly or annual filers.

*For returns and payments:*

To file your return and payment using the telephone follow these easy steps:

1. Complete your withholding return (Form 958).
2. Call toll free 1-888-952-6311.
3. Follow the step-by-step instructions to enter your information.

*For payments only:*

To make only your monthly withholding payments, follow steps 2 and 3.

You will be given three options to make your payments when using Telefile.

1. Direct Payment. If you choose to make your payments electronically, you must first register with the Tax Commission's STEPS program for ACH Debit. The Personal Identification Number received in the registration process is required to authorize payments made through the Telefile system. To register, call 1-800-972-7660.
2. Credit Card. If you choose to make your payments using MasterCard or VISA, you will be prompted to enter the credit card number and expiration date.
3. Other. If you choose to make direct payments through another source, or to make payment by check, you will need to be sure that your payment is properly identified and sent to the Tax Commission by the due date.

## Filing Returns and Making Payments Using the Internet

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### **Can I file my returns online?**

Businesses can file their income tax withholding returns and make their payments using the Internet through an independent vendor. For a small fee, an independent vendor provides a complete online service package that allows you to prepare and file the returns, and make the payments.

To use the Internet for filing your return and paying your income tax withholding, visit the Tax Commission's electronic filing Web page at [www2.state.id.us/tax/filing.htm](http://www2.state.id.us/tax/filing.htm) and use the link to the approved service provider(s).

## Late Filing

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### **What happens if I file late?**

Penalty and interest may be added to the amount due. There is a penalty for filing a return late, and there is a separate penalty for not paying the amount due when the return is filed. Penalty and interest are charged on the amount of tax due from the due date until paid.

A penalty of \$2 per W-2 per month to a maximum of \$2,000 may be applied if your W-2 forms are not submitted by the last day of February.

## Information Returns

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### **Am I required to send W-4 forms to the Tax Commission?**

Normally, no. But you are required to send the Tax Commission a copy of the W-4 form provided by your employee if:

- the employee earns more than \$200 per week or more than \$7,200 per year, and marks the W-4 form indicating he is exempt from withholding, or
- the employee claims more than 10 withholding allowances.

You also should send a copy of the W-4 form of any employee you suspect is claiming an incorrect number of allowances.

Mail the W-4 to:      ITA/Withholding  
                             Idaho State Tax Commission  
                             P. O. Box 36  
                             Boise, ID 83722-0410

### **Are there other returns that I must file?**

The Internal Revenue Service requires taxpayers to use Form 1099 to report certain activities with third parties. The following Forms 1099 and other information returns must be filed with the Tax Commission by the last day of February.

- Form 1099-MISC, Miscellaneous Income, if it was issued for transactions related to property located or used in Idaho or for services performed in Idaho.
- Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., if Idaho income tax was withheld.
- Form 1099-S, Proceeds From Real Estate Transactions, if it was issued for transactions related to property located in Idaho.
- Form 1099-A, Acquisition or Abandonment of Secured Property, if the property was located in Idaho.
- Form 1099-B, Proceeds from Broker and Barter Exchange Transactions, if the property was located in Idaho or if the service was performed in Idaho.
- Form 1099-C, Cancellation of Debt, if the secured property was located in Idaho.
- Form 1098, Mortgage Interest Statement, if the property was located in Idaho.
- Form MSA-1, Idaho Medical Savings, must be filed by financial institutions that offer Medical Savings Accounts.
- Form W-2G, Certain Gambling Winnings, if the gambling took place in Idaho.

## Record Keeping

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### **What records must I keep, and for how long?**

Your payroll records should be kept for at least four years. They should include:

- Name, address, and social security number of each employee
- Dates of employment
- Dates and amount of all wage payments and taxes withheld
- Hours and location of work
- A Form W-4 for each employee
- Cancelled payroll checks
- Copies of all Forms W-2 and Forms 1099
- Federal Form I-9, Employment Eligibility Verification

## Other Questions

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### **What if I employ someone who does not live in Idaho?**

If a person is working in Idaho, you must report the wages to Idaho. Because the wages are earned in Idaho, they are subject to Idaho income tax. You do not have to withhold Idaho income tax unless the person will earn \$1,000 in Idaho during the year. All wages earned in Idaho, even if tax was not withheld, must be reported on the W-2 form as Idaho wages.

### **What if I send my Idaho employee to another state to work?**

You are required to withhold income tax for the state in which the employee is working. If the state where he is working does not have an income tax, the employee may wish to have you withhold Idaho income tax. As a resident of Idaho, his income will be taxable in Idaho.

### **If I am self-employed, how do I know how much money to set aside to pay my income tax?**

If you are self-employed or receive a pension payment, the tables starting on page 27 will help you determine how much to set aside to pay your income tax. Determine the taxable income you receive each month, then use the monthly table to determine how much tax you will owe. Idaho does not require estimated tax payments from individuals; however, you can file a voluntary estimated tax payment using Form 51.



## Important Agencies for Employers

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### Where can I get more information related to being an Idaho employer?

These agencies may be of assistance:

■ ***Internal Revenue Service***

Federal Tax Withholding, FUTA,  
FICA, etc.

[www.irs.ustreas.gov](http://www.irs.ustreas.gov)

Toll-Free 1-800-Tax-1040

IRS Publication

Circular E, Employer's Tax Guide

Boise Office

550 W. Fort St.

Boise, ID 83724

■ ***State Tax Commission***

State Income Taxes, Sales Tax,  
Corporate Tax, Fuels Tax, etc

[www2.state.id.us/tax](http://www2.state.id.us/tax)

See the cover of this publication for  
the office closest to you.

■ ***Department of Labor***

Unemployment Insurance, Job  
Service, Employer Services

[www.labor.state.id.us](http://www.labor.state.id.us)

Boise Office

317 W. Main Street

Boise, ID 83735

(208) 334-6318

(800) 448-2977

■ ***Idaho Industrial Commission***

State Workers Compensation Law,  
Industrial Accident Insurance

[www2.state.id.us/iic](http://www2.state.id.us/iic)

Boise Office

317 W. Main Street

Boise, ID 83702

(208) 334-6000

■ ***U S Immigration and Naturalization Service***

Employment Eligibility Verification

[www.ins.usdoj.gov](http://www.ins.usdoj.gov)

Boise Office

4620 Overland Road

Boise, ID 83705

(800) 375-5283

■ ***Idaho Secretary of State***

Business DBAs, Articles of  
Incorporation, UCC, etc

[www2.idsos.state.id.us](http://www2.idsos.state.id.us)

Boise Office

P.O. Box 83720

700 W. Jefferson

Basement, West Wing

Boise, ID 83720

(208) 334-2304

910 IDAHO WITHHOLDING PAYMENT VOUCHER			ROL0310 6-7-99
ACCOUNT NO.	FROM	TO	
000456321-W	12-01-2000	12-31-2000	
PAYMENT DUE ON OR BEFORE 01-22-2001			
JOHN Q TAXPAYER		Payment Amount	<input type="text" value="00"/>
800 PARK BLVD BOISE ID 83712-7742		MAIL TO: STATE TAX COMMISSION PO BOX 76 BOISE ID 83707	
987654321 000456321 JOHN 09 1200 M 10 9			

**Figure 2. Example of Form 910**

### What is Form 910 used for?

Form 910 (See Figure 2):

- is a payment voucher for employers who remit payments on a monthly or a split-monthly basis, or for any employer who wishes to make a voluntary, early payment.
- covers only one month of payroll. It should be filed even if no tax is withheld from your employees for the reporting month.
- is due by the 20th day of the month after the reporting month.

Remember, taxes are reported and paid based on when the wages are paid, not the pay period ending date.

### Why can't I enter amounts with cents on Form 910?

Idaho administrative rules require that whole numbers be used for all withholding returns. Round your payment amounts and report the rounded dollar amount on Form 910. Amounts ending with less than 50 cents are reduced to the lower whole dollar. Amounts ending with 50 cents or more are increased to the next whole dollar.

958 IDAHO INCOME TAX WITHHOLDING RETURN		<input type="checkbox"/> Payment made by EFT <input type="checkbox"/> Mailing address change <input type="checkbox"/> Cancel Account		BOL2200 6-7-99	E.C. 36	E.C.
ACCOUNT NO. 000456321-W	FROM 10-01-2000	TO 12-31-2000	RETURN DUE ON OR BEFORE 01-31-2001			
JOHN Q TAXPAYER  800 PARK BLVD BOISE ID 83712-7742			1. Idaho payroll ..... 00 2. State tax withheld (first period) ..... 00 3. State tax withheld (second period) ..... 00 4. State tax withheld (last period) ..... 00			
MAIL TO: PO BOX 78 BOISE ID 83707-0078 I do hereby swear or affirm that this information is true and correct to the best of my knowledge.			5. Total tax withheld ..... 00 6. Payments ..... 00 7. Amount due ..... 00 8. Adjustments ..... 00 9. Penalty ..... 00 10. Interest ..... 00 11. Total due ..... 00			
Authorized Signature _____ Date _____						
987654321 000456321 JOHN 09 1200 Q 58 B						

**Figure 3: Example of Form 958**

## When does an employer use a Form 958?

Form 958 is a tax return that covers three months of payroll. For a split-monthly filer, the quarter begins on the 16th day of the first month and ends on the 15th day of the month following the end of the quarter. It must be filed even if the funds are transmitted electronically, and it must be filed even if no tax is withheld from your employees.

Employers who remit payment on a monthly or split-monthly basis use Form 958 to reconcile the three monthly 910 payments, report total payroll, and remit any unpaid balance. Form 958 is due by the last day of the month following the end of the quarter.

Employers who file on a quarterly basis use Form 958 to report payroll totals and pay the income tax withheld. The return and payment are due by the last day of the month following the end of the quarter.

Employers who file on an annual basis are not required to use Form 958. Instead, annual filers are only required to file Form 956 and Form 956-W.

## Why can't I enter amounts with cents on Form 958?

Idaho administrative rules require that whole numbers be used for all withholding returns. Therefore, all amounts on Form 958 must be rounded to a whole dollar amount. Amounts ending with less than 50 cents are reduced to the lower whole dollar. Amounts ending with 50 cents or more are increased to the next whole dollar.

### **Can I use Form 958 if I make payments electronically?**

Yes, if a balance due for the return will be paid by an electronic funds transfer, mark the box for "Payment made by EFT" on the Form 958.

### **Is it necessary to sign Form 958?**

Yes, a signature is required on Form 958.

### **How do I complete Forms 958 and 958-A?**

Line 1.

All Filers. Enter the total Idaho taxable wages *paid* to your employees during this quarter (three months). For a split-monthly filer, the quarter begins on the 16th day of the first month and ends on the 15th day of the month following the end of the quarter. Taxable wages are wages actually paid during the period, not accrued wages.

Lines 2 through 4.

Monthly Filers. Enter the total Idaho income tax withheld from the wages paid to your employees during the first month of the quarter on Line 2, the second month of the quarter on Line 3, and the third month of the quarter on Line 4.

Split-Monthly Filers. Enter on line 2 the total Idaho income tax withheld from the wages paid to your employees from the 16th of the first calendar month to the 15th of the second calendar month of the quarter. Enter on line 3 the total Idaho income tax withheld from the 16th of the second calendar month to the 15th of the third calendar month. Enter on line 4 the Idaho income tax withheld from the 16th of the third calendar month to the 15th of the first calendar month of the next quarter.

For the last quarter you will receive a Form 958-A which separates the income tax withheld from January 1 through January 15. See instructions for line 4a.

Quarterly Filers. Leave Lines 2 and 3 blank. Enter the total Idaho income tax withheld from the wages paid to your employees, during the whole quarter, on Line 4.

Line 4a. (Form 958-A)

Split-Monthly Filers. For the fourth quarter only, you will receive Form 958-A. Enter on line 4a the amount of taxes withheld during the period 1/1/XX through 1/15/XX. This information is necessary to reconcile your annual withholding. Line 4 is the entire amount of taxes withheld during the period 12/16/XX through 1/15/XX.



## What is Form 956?

Employers who are required to report and pay the taxes withheld annually only need to file Form 956 and Form 956-W.

Employers must file a Form 956 for any account that was active at any time during the year.

## What is Form 956-W?

Form 956-W, Idaho Transmittal - Wage and Tax Statement, is used to transmit the state copy of Form W-2 and any applicable Form 1099-R to the Tax Commission. Only Forms 1099-R showing Idaho income tax withholding should be attached. Refer to the section explaining magnetic media filing on page 23 to determine whether you are required to file W-2 information by magnetic media rather than in paper format.

## When and where do I file Form 956?

Form 956 along with Form 956-W, Form W-2, and Form 1099-R are due on or before the last day of February.

Send the completed forms to: Idaho State Tax Commission  
P. O. Box 76  
Boise, ID 83707-0076

## **Who must file Form 956 and 956-W?**

If you had an active Idaho withholding account for any portion of the year or if you withheld Idaho taxes during the year, you must file Form 956. Form 956-W must be filed if you had an employee during the year.

## **How do I complete Form 956?**

Line 1.

Enter the number of Forms W-2 and Forms 1099-R attached to the Form 956-W. Only Forms 1099-R with Idaho withholding should be included.

Line 2.

Enter the total Idaho wages from the box titled "State wages, tips, etc." on the Forms W-2.

Line 3.

Enter the total Idaho withholding from the box titled "State Income Tax" on the Forms W-2 and Forms 1099-R.

Line 4.

Enter the total amount of withheld Idaho tax paid to the Tax Commission for the calendar year. DO NOT include any penalty or interest you may have paid.

Note: A worksheet to help you arrive at the correct figures to be entered on lines 3 and 4 will be mailed with the Form 956. It is also available from the Tax Commission's Web site or by calling the Tax Commission.

Line 5.

Enter the difference between lines 3 and 4. Amounts of \$1 or less will not be refunded and should not be paid if due. Show any overpayment in brackets or parentheses.

Line 6.

If Line 5 is an overpayment, check the appropriate box to indicate whether you want to receive a credit to your account or a refund check. Credits should not be taken or used until you receive an acknowledgment from the Tax Commission.

Line 9.

Enter the total of Lines 5, 7, and 8. Show overpayments in brackets or parentheses. Payment of any balance due should accompany this return.

956-W IDAHO TRANSMITTAL - WAGE AND TAX STATEMENTS		ROL0532 1-29-98
ACCOUNT NO. 000456321-W	FROM 01-01-2000	TO 12-31-2000
DUE ON OR BEFORE 02-28-2001		
JOHN Q TAXPAYER  800 PARK BLVD BOISE ID 83712-7742		Number of W-2s for year _____  Total tax withheld on W-2s _____
ATTACH W-2s behind this sheet in SSN or alphabetical sequence.		Attach an adding machine tape or other listing behind this sheet showing how you obtained the total withholding tax withheld as shown on all W-2 forms.
987654321 000456321 JOHN Q 1200 M 56 4		

**Figure 6: Example of Form 956-W**

### How do I complete Form 956-W?

Enter the number of Forms W-2 and/or Forms 1099-R attached and the total amount of Idaho income tax withheld as reported on the attached Forms W-2 and/or Forms 1099-R. This information should be the same as that reported on Lines 1 and 3 of your Form 956.

Arrange the Forms W-2 and/or Forms 1099-R by Social Security Number or in alphabetical order. Attach an adding machine tape or other listing showing how you arrived at the total Idaho withholding amount.

All copies of Forms W-2 must be legible and unaltered. The form must be for the current year and show the correct state indicator. Your business name and federal Employer Identification Number must match the preprinted Form 956-W.

### Who is required to file using Magnetic Media?

Idaho requires magnetic filing of Forms W-2 for employers who meet the Internal Revenue Service (IRS) requirement to file magnetically. For employers who meet the IRS requirements but have fewer than 50 employees working in Idaho, the state will accept either paper or magnetic filing. If you meet these requirements but do not file by magnetic media, a penalty may be charged.

Idaho specifications for filing Forms W-2 on magnetic tape or 5 1/4" or 3 1/2" diskette can be obtained by calling (208) 334-7787, visiting the Tax Pros page on the Tax Commission's Web site, or contacting the Magnetic Media Coordinator at the address below.

The magnetic media must be mailed to the address below along with a signed, completed Form 956, and Form 96-T, Idaho Magnetic Media Transmittal:

Magnetic Media Coordinator  
 Idaho State Tax Commission  
 P. O. Box 36  
 Boise, ID 83722-0410



Form 96-T is found in the Idaho Magnetic Media Specifications booklet, on the Tax Commission's Web site, or can be obtained by calling (208) 334-7787. If a completed Form 96-T is not received, the magnetic media may be returned to you and a penalty charged for late filing of the Forms W-2.

## Computing the Amount of Idaho Income Tax Withholding

### Percentage Computation Method

Multiply the allowance value for the appropriate payroll period (See Table 1) by the number of allowances claimed on the Form W-4 and subtract this amount from the employee's wages. Use the result to compute the amount to withhold using the appropriate tables on pages 27-29.

The percentage computation method may be the most useful method to use when programming the withholding table for your computer.

<b>Table 1 ALLOWANCE VALUE TABLE</b>	
<u>Payroll Period</u>	<u>One Withholding Allowance</u>
Weekly . . . . .	\$ 56.00
Biweekly . . . . .	\$ 112.00
Semimonthly . . . . .	\$ 121.00
Monthly . . . . .	\$ 242.00
Annual . . . . .	\$2,900.00
Daily/Misc. . . . .	\$ 11.00 (each day)

### Example:

An unmarried employee is paid \$586 biweekly and claims two withholding allowances on the W-4. Using the percentage method, compute the withholding tax as follows:

1. Total wage payment		\$586.00
2. One allowance (from the Allowance Value Table above)	\$112.00	
3. Allowances claimed on W-4	<u>x 2</u>	
4. Multiply line 2 by line 3		\$224.00
5. Amount subject to withholding (subtract total allowances, line 4, from wages, line 1)		\$362.00
6. Tax to be withheld (tables from pages 27-29)		\$ 15.00
(\$8.00 on \$267 + \$6.75 on remaining \$95.00) <i>Remember to round.</i>		

## Wage Bracket Method

Find the proper table, on pages 32 through 51, for your payroll period and the employee's marital status as shown on his Form W-4. Based on the number of withholding allowances claimed on the W-4 and the amount of wages, find the amount to withhold.

If an employee claims more than 10 allowances, you can still use the tables by:

- multiplying the number of withholding allowances over 10 by the amount from the Allowance Value Table on page 24,
- subtracting the result from the gross wages to get the adjusted gross wages,
- using the adjusted gross wages and column for 10 allowances to determine the withholding amount.

If the wages exceed the amount shown in the last bracket of the table, use the percentage computation method of withholding described on page 24.

## Annualized Wage Method

Multiply the wages for the pay period by the number of pay periods in the calendar year. Subtract the withholding allowances listed on page 24 from the gross wages to determine the amount subject to withholding. Use this figure and the annual tables to compute the amount of withholding required. Divide that amount by the number of pay periods in the calendar year. The result will be the amount of withholding for the current pay period.

### Example:

A married person is paid \$600 per week and claims four withholding allowances on his Form W-4. Compute the amount of withholding using the following steps:

1. Total annual wages - \$600 x 52 weeks		\$31,200.00
2. One annual allowance (from Allowance Value Table)	\$2,900	
3. Allowance claimed on W-4	<u>x 4</u>	<u>11,600.00</u>
4. Amount subject to withholding (line 1 - line 2)		\$19,600.00
5. Tax from annual table (page 29)		\$ 635.00
(\$434 on \$16,764 + \$201.36 on remaining \$2,836)		
6. Amount to be withheld each week		
(\$635.00 divided by 52) <i>Remember to round.</i>		\$ 12.00

## Withholding On Bonuses, Commissions, Etc.

Supplemental wages are compensation paid to an employee in addition to the employee's regular wages. These include bonuses, commissions, overtime pay, accumulated sick leave, severance pay, expense allowances paid under a nonaccountable plan, payments for nondeductible moving expenses, etc.

The withholding may be computed by either combining the supplemental payment with the regular wages and treating them as a single payment or by withholding 7.8% of the payment for Idaho taxes.

Tables for  
Percentage Computation  
Method of Withholding

## Weekly & Biweekly Payroll Period

Weekly Payroll Period	Single Persons - including head of household		
	If wages after subtracting withholding allowances are:	The amount of Idaho Income tax to withhold is:	
	More than	and Less than	
	\$1	\$32	\$0.00
	\$32	\$52	1.6% of the amount over \$32
	\$52	\$72	\$0 plus 3.6% of the amount over \$52
	\$72	\$93	\$1 plus 4.1% of the amount over \$72
	\$93	\$113	\$2 plus 5.1% of the amount over \$93
	\$113	\$133	\$3 plus 6.1% of the amount over \$113
	\$133	\$184	\$4 plus 7.1% of the amount over \$133
	Married Persons		
	If wages after subtracting withholding allowances are:	The amount of Idaho Income tax to withhold is:	
	More than	and Less than	
	\$1	\$119	\$0.00
	\$119	\$160	1.6% of the amount over \$119
	\$160	\$201	\$1 plus 3.6% of the amount over \$160
	\$201	\$241	\$2 plus 4.1% of the amount over \$201
	\$241	\$282	\$4 plus 5.1% of the amount over \$241
	\$282	\$322	\$6 plus 6.1% of the amount over \$282
	\$322	\$424	\$8 plus 7.1% of the amount over \$322
	\$424	\$932	\$16 plus 7.4% of the amount over \$424
	\$932		\$53 plus 7.8% of the amount over \$932

Biweekly Payroll Period	Single Persons - including head of household		
	If wages after subtracting withholding allowances are:	The amount of Idaho Income tax to withhold is:	
	More than	and Less than	
	\$1	\$63	\$0.00
	\$63	\$104	1.6% of the amount over \$63
	\$104	\$145	\$1 plus 3.6% of the amount over \$104
	\$145	\$185	\$2 plus 4.1% of the amount over \$145
	\$185	\$226	\$4 plus 5.1% of the amount over \$185
	\$226	\$267	\$6 plus 6.1% of the amount over \$226
	\$267	\$368	\$8 plus 7.1% of the amount over \$267
	Married Persons		
	If wages after subtracting withholding allowances are:	The amount of Idaho Income tax to withhold is:	
	More than	and Less than	
	\$1	\$238	\$0.00
	\$238	\$320	1.6% of the amount over \$238
	\$320	\$401	\$1 plus 3.6% of the amount over \$320
	\$401	\$482	\$4 plus 4.1% of the amount over \$401
	\$482	\$564	\$8 plus 5.1% of the amount over \$482
	\$564	\$645	\$12 plus 6.1% of the amount over \$564
	\$645	\$848	\$17 plus 7.1% of the amount over \$645
	\$848	\$1,864	\$31 plus 7.4% of the amount over \$848
	\$1,864		\$106 plus 7.8% of the amount over \$1,864

## Semimonthly & Monthly Payroll Period

<b>Semimonthly Payroll Period</b>	Single Persons - including head of household			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$69		\$0.00
	\$69	\$113	\$1 plus	1.6% of the amount over \$69
	\$113	\$157	\$2 plus	3.6% of the amount over \$113
	\$157	\$201	\$4 plus	4.1% of the amount over \$157
	\$201	\$245	\$6 plus	5.1% of the amount over \$201
	\$245	\$289	\$9 plus	6.1% of the amount over \$245
	\$289	\$399	\$17 plus	7.1% of the amount over \$289
	\$399	\$949	\$58 plus	7.4% of the amount over \$399
	\$949			7.8% of the amount over \$949
<b>Semimonthly Payroll Period</b>	Married Persons			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$258		\$0.00
	\$258	\$346	\$1 plus	1.6% of the amount over \$258
	\$346	\$434	\$5 plus	3.6% of the amount over \$346
	\$434	\$522	\$8 plus	4.1% of the amount over \$434
	\$522	\$611	\$13 plus	5.1% of the amount over \$522
	\$611	\$699	\$18 plus	6.1% of the amount over \$611
	\$699	\$919	\$34 plus	7.1% of the amount over \$699
	\$919	\$2,019	\$115 plus	7.4% of the amount over \$919
	\$2,019			7.8% of the amount over \$2,019

<b>Monthly Payroll Period</b>	Single Persons - including head of household			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$138		\$0.00
	\$138	\$226	\$1 plus	1.6% of the amount over \$138
	\$226	\$314	\$5 plus	3.6% of the amount over \$226
	\$314	\$402	\$8 plus	4.1% of the amount over \$314
	\$402	\$490	\$13 plus	5.1% of the amount over \$402
	\$490	\$578	\$18 plus	6.1% of the amount over \$490
	\$578	\$798	\$34 plus	7.1% of the amount over \$578
	\$798	\$1,898	\$115 plus	7.4% of the amount over \$798
	\$1,898			7.8% of the amount over \$1,898
<b>Monthly Payroll Period</b>	Married Persons			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$517		\$0.00
	\$517	\$693	\$3 plus	1.6% of the amount over \$517
	\$693	\$869	\$9 plus	3.6% of the amount over \$693
	\$869	\$1,045	\$16 plus	4.1% of the amount over \$869
	\$1,045	\$1,221	\$25 plus	5.1% of the amount over \$1,045
	\$1,221	\$1,397	\$36 plus	6.1% of the amount over \$1,221
	\$1,397	\$1,837	\$67 plus	7.1% of the amount over \$1,397
	\$1,837	\$4,038	\$230 plus	7.4% of the amount over \$1,837
	\$4,038			7.8% of the amount over \$4,038

# Annual & Daily or Miscellaneous Payroll Period

Annual Payroll Period	Single Persons - including head of household			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and	Less than	
	\$1		\$1,650	\$0.00
	\$1,650		\$2,706	1.6% of the amount over \$1,650
	\$2,706		\$3,763	3.6% of the amount over \$2,706
	\$3,763		\$4,819	\$17 plus 4.1% of the amount over \$3,763
	\$4,819		\$5,876	\$55 plus 5.1% of the amount over \$4,819
	\$5,876		\$6,932	\$98 plus 6.1% of the amount over \$5,876
	\$6,932		\$9,573	\$152 plus 7.1% of the amount over \$6,932
Annual Payroll Period	\$9,573		\$22,779	\$216 plus 7.4% of the amount over \$9,573
	\$22,779			\$404 plus 7.8% of the amount over \$22,779
				\$1,381 plus 7.8% of the amount over \$22,779
	Married Persons			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and	Less than	
	\$1		\$6,200	\$0.00
	\$6,200		\$8,312	1.6% of the amount over \$6,200
	\$8,312		\$10,426	3.6% of the amount over \$8,312
	\$10,426		\$12,538	\$34 plus 4.1% of the amount over \$10,426
	\$12,538		\$14,652	\$110 plus 5.1% of the amount over \$12,538
	\$14,652		\$16,764	\$197 plus 6.1% of the amount over \$14,652
Annual Payroll Period	\$16,764		\$22,046	\$305 plus 7.1% of the amount over \$16,764
	\$22,046		\$48,458	\$434 plus 7.4% of the amount over \$22,046
	\$48,458			\$809 plus 7.8% of the amount over \$48,458
				\$2,763 plus 7.8% of the amount over \$48,458

Daily or Miscellaneous Payroll Period	Single Persons - including head of household			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and	Less than	
	\$1		\$6	\$0.00
	\$6		\$10	1.6% of the amount over \$6
	\$10		\$14	\$0.06 plus 3.6% of the amount over \$10
	\$14		\$19	\$0.21 plus 4.1% of the amount over \$14
	\$19		\$23	\$0.38 plus 5.1% of the amount over \$19
	\$23		\$27	\$0.58 plus 6.1% of the amount over \$23
	\$27		\$37	\$0.83 plus 7.1% of the amount over \$27
Daily or Miscellaneous Payroll Period	\$37		\$88	\$1.55 plus 7.4% of the amount over \$37
	\$88			\$5.31 plus 7.8% of the amount over \$88
	Married Persons			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and	Less than	
	\$1		\$24	\$0.00
	\$24		\$32	1.6% of the amount over \$24
	\$32		\$40	\$0.13 plus 3.6% of the amount over \$32
	\$40		\$48	\$0.42 plus 4.1% of the amount over \$40
	\$48		\$56	\$0.76 plus 5.1% of the amount over \$48
	\$56		\$64	\$1.17 plus 6.1% of the amount over \$56
	\$64		\$85	\$1.67 plus 7.1% of the amount over \$64
Daily or Miscellaneous Payroll Period	\$85		\$186	\$3.11 plus 7.4% of the amount over \$85
	\$186			\$10.63 plus 7.8% of the amount over \$186



# Tables for Wage Bracket Method of Withholding



## Single Persons - Weekly Payroll Period

Single Persons - Including Head of Household													
WEEKLY  PAYROLL  PERIOD	If the wages are-		And the number of withholding allowances is-										
	less than \$60 enter 0		0	1	2	3	4	5	6	7	8	9	10
	At least	But less than	The amount of income tax to be withheld is-										
	\$ 60	\$ 90	1	0	0	0	0	0	0	0	0	0	0
	90	110	2	0	0	0	0	0	0	0	0	0	0
	110	130	3	1	0	0	0	0	0	0	0	0	0
	130	150	5	2	0	0	0	0	0	0	0	0	0
	150	170	6	2	0	0	0	0	0	0	0	0	0
	170	190	7	4	1	0	0	0	0	0	0	0	0
	190	210	9	5	2	0	0	0	0	0	0	0	0
	210	230	10	6	3	0	0	0	0	0	0	0	0
	230	250	12	8	4	1	0	0	0	0	0	0	0
	250	270	13	9	5	2	0	0	0	0	0	0	0
	270	290	15	11	7	3	1	0	0	0	0	0	0
290	310	16	12	8	4	1	0	0	0	0	0	0	
310	330	18	14	10	6	2	0	0	0	0	0	0	
330	350	19	15	11	7	3	1	0	0	0	0	0	
350	370	21	17	13	8	4	1	0	0	0	0	0	
370	390	22	18	14	10	6	2	0	0	0	0	0	
390	410	24	20	15	11	7	3	1	0	0	0	0	
410	430	25	21	17	13	9	5	2	0	0	0	0	
430	450	27	23	18	14	10	6	3	0	0	0	0	
450	470	28	24	20	16	12	8	4	1	0	0	0	
470	490	30	26	21	17	13	9	5	2	0	0	0	
490	510	31	27	23	19	15	11	6	3	0	0	0	
510	530	33	29	24	20	16	12	8	4	1	0	0	
530	550	35	30	26	22	18	13	9	5	2	0	0	
550	570	36	32	27	23	19	15	11	7	3	1	0	
570	590	38	33	29	25	21	16	12	8	4	1	0	
590	610	39	35	30	26	22	18	14	10	6	2	0	
610	630	41	36	32	28	24	19	15	11	7	3	1	
630	650	42	38	34	29	25	21	17	13	8	5	1	
650	670	44	40	35	31	26	22	18	14	10	6	2	
670	690	45	41	37	32	28	24	20	16	11	7	3	
690	710	47	43	38	34	30	25	21	17	13	9	5	
710	730	49	44	40	36	31	27	23	19	14	10	6	
730	750	50	46	41	37	33	28	24	20	16	12	8	
750	770	52	47	43	39	34	30	26	21	17	13	9	
770	790	53	49	45	40	36	31	27	23	19	15	11	
790	810	55	50	46	42	37	33	29	24	20	16	12	
810	830	56	52	48	43	39	35	30	26	22	18	14	
830	850	58	54	49	45	41	36	32	27	23	19	15	
850	870	59	55	51	46	42	38	33	29	25	21	17	
870	890	61	57	52	48	44	39	35	31	26	22	18	
890	910	63	58	54	50	45	41	36	32	28	24	19	
910	930	64	60	55	51	47	42	38	34	29	25	21	
930	950	66	61	57	53	48	44	40	35	31	27	22	
950	970	67	63	59	54	50	46	41	37	32	28	24	
970	990	69	64	60	56	51	47	43	38	34	30	25	
990	1,010	70	66	62	57	53	49	44	40	36	31	27	
1,010	1,030	72	68	63	59	55	50	46	42	37	33	28	
1,030	1,050	74	69	65	60	56	52	47	43	39	34	30	
1,050	1,070	75	71	66	62	58	53	49	45	40	36	32	

# Single Persons - Weekly Payroll Period continued

W E E K L Y  P A Y R O L L  P E R I O D	1,070	1,090	77	72	68	64	59	55	51	46	42	37	33
	1,090	1,110	78	74	69	65	61	56	52	48	43	39	35
	1,110	1,130	80	75	71	67	62	58	54	49	45	41	36
	1,130	1,150	81	77	73	68	64	60	55	51	47	42	38
	1,150	1,170	83	79	74	70	65	61	57	52	48	44	39
	1,170	1,190	84	80	76	71	67	63	58	54	50	45	41
	1,190	1,210	86	82	77	73	69	64	60	56	51	47	42
	1,210	1,230	88	83	79	75	70	66	61	57	53	48	44
	1,230	1,250	89	85	80	76	72	67	63	59	54	50	46
	1,250	1,270	91	86	82	78	73	69	65	60	56	52	47
	1,270	1,290	92	88	84	79	75	70	66	62	57	53	49
	1,290	1,310	94	89	85	81	76	72	68	63	59	55	50
	1,310	1,330	95	91	87	82	78	74	69	65	61	56	52
	1,330	1,350	97	93	88	84	80	75	71	66	62	58	53
	1,350	1,370	98	94	90	85	81	77	72	68	64	59	55
	1,370	1,390	100	96	91	87	83	78	74	70	65	61	57
	1,390	1,410	102	97	93	89	84	80	75	71	67	62	58
	1,410	1,430	103	99	94	90	86	81	77	73	68	64	60
	1,430	1,450	105	100	96	92	87	83	79	74	70	66	61
	1,450	1,470	106	102	98	93	89	85	80	76	71	67	63
	1,470	1,490	108	103	99	95	90	86	82	77	73	69	64
	1,490	1,510	109	105	101	96	92	88	83	79	75	70	66
	1,510	1,530	111	107	102	98	94	89	85	81	76	72	67
	1,530	1,550	113	108	104	99	95	91	86	82	78	73	69
	1,550	1,570	114	110	105	101	97	92	88	84	79	75	71
	1,570	1,590	116	111	107	103	98	94	90	85	81	76	72
	1,590	1,610	117	113	108	104	100	95	91	87	82	78	74
	1,610	1,630	119	114	110	106	101	97	93	88	84	80	75
	1,630	1,650	120	116	112	107	103	99	94	90	86	81	77
	1,650	1,670	122	118	113	109	104	100	96	91	87	83	78
	1,670	1,690	123	119	115	110	106	102	97	93	89	84	80
	1,690	1,710	125	121	116	112	108	103	99	95	90	86	81
	1,710	1,730	127	122	118	114	109	105	100	96	92	87	83
	1,730	1,750	128	124	119	115	111	106	102	98	93	89	85
	1,750	1,770	130	125	121	117	112	108	104	99	95	91	86
	1,770	1,790	131	127	123	118	114	109	105	101	96	92	88
	1,790	1,810	133	128	124	120	115	111	107	102	98	94	89
	1,810	1,830	134	130	126	121	117	113	108	104	100	95	91
	1,830	1,850	136	132	127	123	119	114	110	105	101	97	92
	1,850	1,870	137	133	129	124	120	116	111	107	103	98	94
	1,870	1,890	139	135	130	126	122	117	113	109	104	100	96
	1,890	1,910	141	136	132	128	123	119	114	110	106	101	97
	1,910	1,930	142	138	133	129	125	120	116	112	107	103	99
	1,930	1,950	144	139	135	131	126	122	118	113	109	105	100
	1,950	1,970	145	141	137	132	128	124	119	115	110	106	102
	1,970	1,990	147	142	138	134	129	125	121	116	112	108	103
	1,990	2,010	148	144	140	135	131	127	122	118	114	109	105
	2,010	2,030	150	146	141	137	133	128	124	120	115	111	106
	2,030	2,050	152	147	143	138	134	130	125	121	117	112	108
	2,050	2,070	153	149	144	140	136	131	127	123	118	114	110
	2,070	2,090	155	150	146	142	137	133	129	124	120	115	111
	2,090	2,110	156	152	147	143	139	134	130	126	121	117	113

Married Persons - Weekly Payroll Period

Married Persons													
W E E K L Y  P A Y R O L L  P E R I O D	If the wages are-		And the number of withholding allowances is-										
	less than \$90 enter 0		0	1	2	3	4	5	6	7	8	9	10
	At least	But less than	The amount of income tax to be withheld is-										
	\$	\$	1	0	0	0	0	0	0	0	0	0	0
	90	180	2	0	0	0	0	0	0	0	0	0	0
	180	200	3	1	0	0	0	0	0	0	0	0	0
	200	220	3	1	0	0	0	0	0	0	0	0	0
	220	240	3	1	0	0	0	0	0	0	0	0	0
	240	260	4	2	0	0	0	0	0	0	0	0	0
	260	280	5	3	1	0	0	0	0	0	0	0	0
	280	300	6	3	1	0	0	0	0	0	0	0	0
	300	320	8	4	2	0	0	0	0	0	0	0	0
	320	340	9	5	3	1	0	0	0	0	0	0	0
	340	360	10	7	4	1	0	0	0	0	0	0	0
	360	380	12	8	5	2	0	0	0	0	0	0	0
	380	400	13	9	6	3	1	0	0	0	0	0	0
	400	420	15	11	7	4	2	0	0	0	0	0	0
	420	440	16	12	8	5	2	1	0	0	0	0	0
	440	460	17	13	9	6	3	1	0	0	0	0	0
	460	480	19	15	11	7	4	2	0	0	0	0	0
	480	500	20	16	12	8	5	3	1	0	0	0	0
	500	520	22	18	14	10	6	3	1	0	0	0	0
	520	540	23	19	15	11	7	4	2	0	0	0	0
	540	560	25	21	17	13	9	5	3	1	0	0	0
	560	580	26	22	18	14	10	6	4	1	0	0	0
	580	600	28	24	20	15	11	8	5	2	0	0	0
	600	620	29	25	21	17	13	9	6	3	1	0	0
	620	640	31	27	23	18	14	10	7	4	2	0	0
	640	660	32	28	24	20	16	12	8	5	2	0	0
	660	680	34	30	25	21	17	13	9	6	3	1	0
	680	700	35	31	27	23	19	15	11	7	4	2	0
	700	720	37	33	28	24	20	16	12	8	5	2	1
	720	740	38	34	30	26	22	18	14	10	6	3	1
	740	760	40	36	31	27	23	19	15	11	7	4	2
	760	780	41	37	33	29	25	21	16	12	8	5	3
	780	800	43	39	34	30	26	22	18	14	10	6	3
	800	820	44	40	36	32	28	23	19	15	11	7	4
	820	840	46	41	37	33	29	25	21	17	13	9	5
	840	860	47	43	39	35	31	26	22	18	14	10	6
	860	880	49	44	40	36	32	28	24	20	16	12	8
	880	900	50	46	42	38	34	29	25	21	17	13	9
	900	920	52	47	43	39	35	31	27	23	18	14	10
	920	940	53	49	45	41	36	32	28	24	20	16	12
	940	960	55	50	46	42	38	34	30	26	21	17	13
	960	980	56	52	48	44	39	35	31	27	23	19	15
	980	1,000	58	53	49	45	41	37	33	29	24	20	16
	1,000	1,020	59	55	51	47	42	38	34	30	26	22	18
	1,020	1,040	61	56	52	48	44	40	36	31	27	23	19
	1,040	1,060	62	58	54	49	45	41	37	33	29	25	21
	1,060	1,080	64	60	55	51	47	43	39	34	30	26	22
	1,080	1,100	65	61	57	52	48	44	40	36	32	28	24
	1,100	1,120	67	63	58	54	50	46	42	37	33	29	25
	1,120	1,140	69	64	60	56	51	47	43	39	35	31	27
	1,140	1,160	70	66	61	57	53	49	45	40	36	32	28

Married Persons - Weekly Payroll Period continued

W E E K L Y  P A Y R O L L  P E R I O D	1,160	1,180	72	67	63	59	54	50	46	42	38	34	29
	1,180	1,200	73	69	65	60	56	52	47	43	39	35	31
	1,200	1,220	75	70	66	62	57	53	49	45	41	37	32
	1,220	1,240	76	72	68	63	59	55	50	46	42	38	34
	1,240	1,260	78	74	69	65	61	56	52	48	44	40	35
	1,260	1,280	80	75	71	66	62	58	53	49	45	41	37
	1,280	1,300	81	77	72	68	64	59	55	51	47	42	38
	1,300	1,320	83	78	74	70	65	61	57	52	48	44	40
	1,320	1,340	84	80	75	71	67	62	58	54	50	45	41
	1,340	1,360	86	81	77	73	68	64	60	55	51	47	43
	1,360	1,380	87	83	79	74	70	66	61	57	53	48	44
	1,380	1,400	89	85	80	76	71	67	63	58	54	50	46
	1,400	1,420	90	86	82	77	73	69	64	60	56	51	47
	1,420	1,440	92	88	83	79	75	70	66	62	57	53	49
	1,440	1,460	94	89	85	80	76	72	67	63	59	54	50
	1,460	1,480	95	91	86	82	78	73	69	65	60	56	52
	1,480	1,500	97	92	88	84	79	75	71	66	62	58	53
	1,500	1,520	98	94	90	85	81	76	72	68	63	59	55
	1,520	1,540	100	95	91	87	82	78	74	69	65	61	56
	1,540	1,560	101	97	93	88	84	80	75	71	67	62	58
	1,560	1,580	103	99	94	90	86	81	77	72	68	64	59
	1,580	1,600	104	100	96	91	87	83	78	74	70	65	61
	1,600	1,620	106	102	97	93	89	84	80	76	71	67	63
	1,620	1,640	108	103	99	95	90	86	81	77	73	68	64
	1,640	1,660	109	105	100	96	92	87	83	79	74	70	66
	1,660	1,680	111	106	102	98	93	89	85	80	76	72	67
	1,680	1,700	112	108	104	99	95	91	86	82	77	73	69
	1,700	1,720	114	109	105	101	96	92	88	83	79	75	70
	1,720	1,740	115	111	107	102	98	94	89	85	81	76	72
	1,740	1,760	117	113	108	104	100	95	91	86	82	78	73
	1,760	1,780	119	114	110	105	101	97	92	88	84	79	75
	1,780	1,800	120	116	111	107	103	98	94	90	85	81	77
	1,800	1,820	122	117	113	109	104	100	96	91	87	82	78
	1,820	1,840	123	119	114	110	106	101	97	93	88	84	80
	1,840	1,860	125	120	116	112	107	103	99	94	90	86	81
	1,860	1,880	126	122	118	113	109	105	100	96	92	87	83
	1,880	1,900	128	124	119	115	110	106	102	97	93	89	84
	1,900	1,920	129	125	121	116	112	108	103	99	95	90	86
	1,920	1,940	131	127	122	118	114	109	105	101	96	92	87
	1,940	1,960	133	128	124	119	115	111	106	102	98	93	89
	1,960	1,980	134	130	125	121	117	112	108	104	99	95	91
	1,980	2,000	136	131	127	123	118	114	110	105	101	97	92
	2,000	2,020	137	133	129	124	120	115	111	107	102	98	94
	2,020	2,040	139	134	130	126	121	117	113	108	104	100	95
	2,040	2,060	140	136	132	127	123	119	114	110	106	101	97
	2,060	2,080	142	138	133	129	125	120	116	111	107	103	98
	2,080	2,100	143	139	135	130	126	122	117	113	109	104	100
	2,100	2,120	145	141	136	132	128	123	119	115	110	106	102
	2,120	2,140	147	142	138	134	129	125	120	116	112	107	103
	2,140	2,160	148	144	139	135	131	126	122	118	113	109	105
	2,160	2,180	150	145	141	137	132	128	124	119	115	111	106
	2,180	2,200	151	147	143	138	134	130	125	121	116	112	108

# Single Persons - Biweekly Payroll Period

Single Persons - Including Head of Household													
B I W E E K L Y  P A Y R O L L  P E R I O D	If the wages are-		And the number of withholding allowances is-										
	less than \$120 enter 0		0	1	2	3	4	5	6	7	8	9	10
	At least	But less than	The amount of income tax to be withheld is-										
	\$	\$											
	120	180	2	0	0	0	0	0	0	0	0	0	0
	180	200	4	0	0	0	0	0	0	0	0	0	0
	200	220	5	1	0	0	0	0	0	0	0	0	0
	220	240	6	1	0	0	0	0	0	0	0	0	0
	240	260	7	2	0	0	0	0	0	0	0	0	0
	260	280	9	3	0	0	0	0	0	0	0	0	0
	280	300	10	3	0	0	0	0	0	0	0	0	0
	300	320	11	4	0	0	0	0	0	0	0	0	0
	320	340	13	5	1	0	0	0	0	0	0	0	0
	340	360	14	7	1	0	0	0	0	0	0	0	0
	360	380	16	8	2	0	0	0	0	0	0	0	0
	380	400	17	9	3	0	0	0	0	0	0	0	0
	400	420	19	11	4	0	0	0	0	0	0	0	0
	420	440	20	12	5	1	0	0	0	0	0	0	0
	440	460	22	13	6	1	0	0	0	0	0	0	0
	460	480	23	15	7	2	0	0	0	0	0	0	0
	480	500	25	16	8	3	0	0	0	0	0	0	0
	500	520	26	18	10	3	0	0	0	0	0	0	0
	520	540	28	19	11	4	0	0	0	0	0	0	0
	540	560	29	21	13	5	1	0	0	0	0	0	0
	560	580	30	22	14	6	1	0	0	0	0	0	0
	580	600	32	24	15	8	2	0	0	0	0	0	0
	600	620	33	25	17	9	3	0	0	0	0	0	0
	620	640	35	27	18	10	4	0	0	0	0	0	0
	640	660	36	28	20	12	5	0	0	0	0	0	0
	660	680	38	30	21	13	6	1	0	0	0	0	0
	680	700	39	31	23	15	7	2	0	0	0	0	0
	700	720	41	33	24	16	8	2	0	0	0	0	0
	720	740	42	34	26	18	10	3	0	0	0	0	0
	740	760	44	36	27	19	11	4	0	0	0	0	0
	760	780	45	37	29	21	12	5	1	0	0	0	0
	780	800	47	39	30	22	14	6	1	0	0	0	0
	800	820	48	40	32	23	15	7	2	0	0	0	0
	820	840	50	41	33	25	17	9	3	0	0	0	0
	840	860	51	43	35	26	18	10	4	0	0	0	0
	860	880	53	44	36	28	20	12	5	0	0	0	0
	880	900	54	46	38	29	21	13	6	1	0	0	0
	900	920	56	47	39	31	23	14	7	2	0	0	0
	920	940	57	49	41	32	24	16	8	2	0	0	0
	940	960	59	50	42	34	26	17	9	3	0	0	0
	960	980	60	52	44	35	27	19	11	4	0	0	0
	980	1,000	62	53	45	37	29	20	12	5	1	0	0
	1,000	1,020	64	55	47	38	30	22	14	6	1	0	0
	1,020	1,040	65	56	48	40	31	23	15	7	2	0	0
	1,040	1,060	67	58	49	41	33	25	16	9	3	0	0
	1,060	1,080	68	60	51	43	34	26	18	10	3	0	0
	1,080	1,100	70	61	52	44	36	28	19	11	4	0	0
	1,100	1,120	71	63	54	46	37	29	21	13	5	1	0
	1,120	1,140	73	64	56	47	39	31	22	14	7	1	0
	1,140	1,160	74	66	57	49	40	32	24	16	8	2	0

Single Persons - Biweekly Payroll Period continued

B I W E E K L Y  P A Y R O L L  P E R I O D	1,160	1,180	76	67	59	50	42	34	25	17	9	3	0
	1,180	1,200	78	69	60	52	43	35	27	19	11	4	0
	1,200	1,220	79	70	62	53	45	37	28	20	12	5	0
	1,220	1,240	81	72	63	55	46	38	30	22	13	6	1
	1,240	1,260	82	74	65	56	48	40	31	23	15	7	2
	1,260	1,280	84	75	66	58	49	41	33	24	16	8	3
	1,280	1,300	85	77	68	59	51	42	34	26	18	10	3
	1,300	1,320	87	78	70	61	52	44	36	27	19	11	4
	1,320	1,340	89	80	71	62	54	45	37	29	21	13	5
	1,340	1,360	90	81	73	64	55	47	39	30	22	14	6
	1,360	1,380	92	83	74	66	57	48	40	32	24	15	8
	1,380	1,400	93	85	76	67	58	50	42	33	25	17	9
	1,400	1,420	95	86	77	69	60	51	43	35	27	18	10
	1,420	1,440	96	88	79	70	62	53	45	36	28	20	12
	1,440	1,460	98	89	80	72	63	54	46	38	30	21	13
	1,460	1,480	99	91	82	73	65	56	48	39	31	23	15
	1,480	1,500	101	92	84	75	66	58	49	41	33	24	16
	1,500	1,520	103	94	85	76	68	59	51	42	34	26	17
	1,520	1,540	104	95	87	78	69	61	52	44	35	27	19
	1,540	1,560	106	97	88	80	71	62	53	45	37	29	20
	1,560	1,580	107	99	90	81	72	64	55	47	38	30	22
	1,580	1,600	109	100	91	83	74	65	57	48	40	32	23
	1,600	1,620	110	102	93	84	76	67	58	50	41	33	25
	1,620	1,640	112	103	95	86	77	68	60	51	43	35	26
	1,640	1,660	113	105	96	87	79	70	61	53	44	36	28
	1,660	1,680	115	106	98	89	80	72	63	54	46	38	29
	1,680	1,700	117	108	99	91	82	73	64	56	47	39	31
	1,700	1,720	118	109	101	92	83	75	66	57	49	41	32
	1,720	1,740	120	111	102	94	85	76	68	59	50	42	34
	1,740	1,760	121	113	104	95	86	78	69	60	52	44	35
	1,760	1,780	123	114	105	97	88	79	71	62	53	45	37
	1,780	1,800	124	116	107	98	90	81	72	64	55	46	38
	1,800	1,820	126	117	109	100	91	82	74	65	56	48	40
	1,820	1,840	128	119	110	101	93	84	75	67	58	49	41
	1,840	1,860	129	120	112	103	94	86	77	68	59	51	43
	1,860	1,880	131	122	113	105	96	87	78	70	61	52	44
	1,880	1,900	132	124	115	106	97	89	80	71	63	54	46
	1,900	1,920	134	125	116	108	99	90	82	73	64	55	47
	1,920	1,940	135	127	118	109	101	92	83	74	66	57	49
	1,940	1,960	137	128	119	111	102	93	85	76	67	59	50
	1,960	1,980	138	130	121	112	104	95	86	78	69	60	52
	1,980	2,000	140	131	123	114	105	97	88	79	70	62	53
	2,000	2,020	142	133	124	115	107	98	89	81	72	63	55
	2,020	2,040	143	134	126	117	108	100	91	82	74	65	56
	2,040	2,060	145	136	127	119	110	101	92	84	75	66	58
	2,060	2,080	146	138	129	120	111	103	94	85	77	68	59
	2,080	2,100	148	139	130	122	113	104	96	87	78	70	61
	2,100	2,120	149	141	132	123	115	106	97	88	80	71	62
	2,120	2,140	151	142	134	125	116	107	99	90	81	73	64
	2,140	2,160	152	144	135	126	118	109	100	92	83	74	65
	2,160	2,180	154	145	137	128	119	111	102	93	84	76	67
	2,180	2,200	156	147	138	130	121	112	103	95	86	77	69

## Married Persons - Biweekly Payroll Period

Married Persons													
B I W E E K L Y  P A Y R O L L  P E R I O D	If the wages are-		And the number of withholding allowances is-										
	less than \$181 enter 0		0	1	2	3	4	5	6	7	8	9	10
	At least	But less than	The amount of income tax to be withheld is-										
	\$ 181	\$ 360	1	0	0	0	0	0	0	0	0	0	0
	360	380	3	0	0	0	0	0	0	0	0	0	0
	380	400	4	1	0	0	0	0	0	0	0	0	0
	400	420	5	1	0	0	0	0	0	0	0	0	0
	420	440	5	1	0	0	0	0	0	0	0	0	0
	440	460	6	2	0	0	0	0	0	0	0	0	0
	460	480	7	3	0	0	0	0	0	0	0	0	0
	480	500	8	3	0	0	0	0	0	0	0	0	0
	500	520	9	4	1	0	0	0	0	0	0	0	0
	520	540	10	5	1	0	0	0	0	0	0	0	0
	540	560	11	6	2	0	0	0	0	0	0	0	0
	560	580	12	7	2	0	0	0	0	0	0	0	0
	580	600	13	7	3	0	0	0	0	0	0	0	0
	600	620	15	8	4	1	0	0	0	0	0	0	0
	620	640	16	9	4	1	0	0	0	0	0	0	0
	640	660	17	10	5	1	0	0	0	0	0	0	0
	660	680	18	11	6	2	0	0	0	0	0	0	0
680	700	20	13	7	3	0	0	0	0	0	0	0	
700	720	21	14	8	3	0	0	0	0	0	0	0	
720	740	23	15	9	4	1	0	0	0	0	0	0	
740	760	24	16	10	5	1	0	0	0	0	0	0	
760	780	26	18	11	6	1	0	0	0	0	0	0	
780	800	27	19	12	6	2	0	0	0	0	0	0	
800	820	28	20	13	7	3	0	0	0	0	0	0	
820	840	30	22	14	8	4	1	0	0	0	0	0	
840	860	31	23	16	9	4	1	0	0	0	0	0	
860	880	33	25	17	10	5	1	0	0	0	0	0	
880	900	34	26	18	11	6	2	0	0	0	0	0	
900	920	36	28	20	12	7	2	0	0	0	0	0	
920	940	37	29	21	14	8	3	0	0	0	0	0	
940	960	39	30	22	15	9	4	1	0	0	0	0	
960	980	40	32	24	16	10	5	1	0	0	0	0	
980	1,000	42	33	25	17	11	6	1	0	0	0	0	
1,000	1,020	43	35	27	19	12	6	2	0	0	0	0	
1,020	1,040	45	36	28	20	13	7	3	0	0	0	0	
1,040	1,060	46	38	30	22	14	8	3	0	0	0	0	
1,060	1,080	48	39	31	23	15	9	4	1	0	0	0	
1,080	1,100	49	41	32	25	17	10	5	1	0	0	0	
1,100	1,120	50	42	34	26	18	11	6	2	0	0	0	
1,120	1,140	52	44	35	27	19	12	7	2	0	0	0	
1,140	1,160	53	45	37	29	21	13	7	3	0	0	0	
1,160	1,180	55	47	38	30	22	15	9	4	1	0	0	
1,180	1,200	56	48	40	32	24	16	10	5	1	0	0	
1,200	1,220	58	50	41	33	25	17	11	5	1	0	0	
1,220	1,240	59	51	43	35	27	19	12	6	2	0	0	
1,240	1,260	61	53	44	36	28	20	13	7	3	0	0	
1,260	1,280	62	54	46	38	29	21	14	8	3	0	0	
1,280	1,300	64	56	47	39	31	23	15	9	4	1	0	
1,300	1,320	65	57	49	41	32	24	16	10	5	1	0	
1,320	1,340	67	59	50	42	34	26	18	11	6	2	0	

Married Persons - Biweekly Payroll Period continued

B I W E E K L Y  P A Y R O L L  P E R I O D	1,340	1,360	68	60	52	43	35	27	19	12	7	2	0
	1,360	1,380	70	61	53	45	37	29	21	13	7	3	0
	1,380	1,400	71	63	55	46	38	30	22	14	8	4	1
	1,400	1,420	73	64	56	48	40	31	23	16	9	4	1
	1,420	1,440	74	66	58	49	41	33	25	17	10	5	1
	1,440	1,460	76	67	59	51	43	34	26	18	11	6	2
	1,460	1,480	77	69	61	52	44	36	28	20	13	7	3
	1,480	1,500	79	70	62	54	46	37	29	21	14	8	3
	1,500	1,520	80	72	64	55	47	39	31	23	15	9	4
	1,520	1,540	82	73	65	57	49	40	32	24	16	10	5
	1,540	1,560	83	75	67	58	50	42	34	25	18	11	6
	1,560	1,580	85	76	68	60	52	43	35	27	19	12	6
	1,580	1,600	86	78	69	61	53	45	36	28	20	13	7
	1,600	1,620	87	79	71	63	54	46	38	30	22	14	8
	1,620	1,640	89	81	72	64	56	48	39	31	23	16	9
	1,640	1,660	90	82	74	66	57	49	41	33	25	17	10
	1,660	1,680	92	84	75	67	59	51	42	34	26	18	11
	1,680	1,700	93	85	77	69	60	52	44	36	28	20	12
	1,700	1,720	95	87	78	70	62	54	45	37	29	21	14
	1,720	1,740	96	88	80	72	63	55	47	39	30	22	15
	1,740	1,760	98	90	81	73	65	57	48	40	32	24	16
	1,760	1,780	99	91	83	75	66	58	50	42	33	25	17
	1,780	1,800	101	93	84	76	68	60	51	43	35	27	19
	1,800	1,820	102	94	86	78	69	61	53	44	36	28	20
	1,820	1,840	104	96	87	79	71	62	54	46	38	30	22
	1,840	1,860	105	97	89	80	72	64	56	47	39	31	23
	1,860	1,880	107	98	90	82	74	65	57	49	41	32	24
	1,880	1,900	108	100	92	83	75	67	59	50	42	34	26
	1,900	1,920	110	101	93	85	77	68	60	52	44	35	27
	1,920	1,940	111	103	95	86	78	70	62	53	45	37	29
	1,940	1,960	113	104	96	88	80	71	63	55	47	38	30
	1,960	1,980	115	106	98	89	81	73	65	56	48	40	32
	1,980	2,000	116	107	99	91	83	74	66	58	50	41	33
	2,000	2,020	118	109	101	92	84	76	68	59	51	43	35
	2,020	2,040	119	111	102	94	86	77	69	61	53	44	36
	2,040	2,060	121	112	104	95	87	79	71	62	54	46	37
	2,060	2,080	122	114	105	97	89	80	72	64	55	47	39
	2,080	2,100	124	115	107	98	90	82	73	65	57	49	40
	2,100	2,120	125	117	108	100	91	83	75	67	58	50	42
	2,120	2,140	127	118	110	101	93	85	76	68	60	52	43
	2,140	2,160	129	120	111	103	94	86	78	70	61	53	45
	2,160	2,180	130	121	113	104	96	88	79	71	63	55	46
	2,180	2,200	132	123	114	106	97	89	81	73	64	56	48
	2,200	2,220	133	125	116	107	99	91	82	74	66	58	49
	2,220	2,240	135	126	117	109	100	92	84	76	67	59	51
	2,240	2,260	136	128	119	110	102	94	85	77	69	61	52
	2,260	2,280	138	129	121	112	103	95	87	79	70	62	54
	2,280	2,300	140	131	122	113	105	97	88	80	72	64	55
	2,300	2,320	141	132	124	115	106	98	90	81	73	65	57
	2,320	2,340	143	134	125	117	108	99	91	83	75	66	58
	2,340	2,360	144	135	127	118	109	101	93	84	76	68	60
	2,360	2,380	146	137	128	120	111	102	94	86	78	69	61



## Single Persons - Semimonthly Payroll Period

Single Persons - Including Head of Household													
S E M I M O N T H L Y  P A Y R O L L  P E R I O D	If the wages are-		And the number of withholding allowances is-										
	less than \$130 enter 0		0	1	2	3	4	5	6	7	8	9	10
	At least	But less than	The amount of income tax to be withheld is-										
	\$ 130	\$ 190	2	0	0	0	0	0	0	0	0	0	0
	190	215	4	0	0	0	0	0	0	0	0	0	0
	215	240	5	1	0	0	0	0	0	0	0	0	0
	240	265	7	1	0	0	0	0	0	0	0	0	0
	265	290	8	2	0	0	0	0	0	0	0	0	0
	290	315	10	3	0	0	0	0	0	0	0	0	0
	315	340	12	4	0	0	0	0	0	0	0	0	0
	340	365	14	6	1	0	0	0	0	0	0	0	0
	365	390	15	7	2	0	0	0	0	0	0	0	0
	390	415	17	9	2	0	0	0	0	0	0	0	0
	415	440	19	10	3	0	0	0	0	0	0	0	0
	440	465	21	12	5	0	0	0	0	0	0	0	0
	465	490	23	14	6	1	0	0	0	0	0	0	0
	490	515	25	16	7	2	0	0	0	0	0	0	0
	515	540	26	17	9	3	0	0	0	0	0	0	0
	540	565	28	19	11	4	0	0	0	0	0	0	0
	565	590	30	21	12	5	0	0	0	0	0	0	0
	590	615	32	23	14	6	1	0	0	0	0	0	0
	615	640	34	25	16	8	2	0	0	0	0	0	0
	640	665	36	27	18	9	3	0	0	0	0	0	0
	665	690	37	29	20	11	4	0	0	0	0	0	0
	690	715	39	30	21	13	5	0	0	0	0	0	0
	715	740	41	32	23	14	6	1	0	0	0	0	0
	740	765	43	34	25	16	8	2	0	0	0	0	0
	765	790	45	36	27	18	9	3	0	0	0	0	0
790	815	47	38	29	20	11	4	0	0	0	0	0	
815	840	49	40	31	22	13	5	1	0	0	0	0	
840	865	50	41	33	24	15	7	1	0	0	0	0	
865	890	52	43	34	25	17	8	2	0	0	0	0	
890	915	54	45	36	27	18	10	3	0	0	0	0	
915	940	56	47	38	29	20	11	4	0	0	0	0	
940	965	58	49	40	31	22	13	5	1	0	0	0	
965	990	60	51	42	33	24	15	7	1	0	0	0	
990	1,015	62	53	44	35	26	17	8	2	0	0	0	
1,015	1,040	64	54	45	37	28	19	10	3	0	0	0	
1,040	1,065	66	56	47	38	29	20	12	4	0	0	0	
1,065	1,090	68	58	49	40	31	22	14	6	1	0	0	
1,090	1,115	70	60	51	42	33	24	15	7	2	0	0	
1,115	1,140	71	62	53	44	35	26	17	9	2	0	0	
1,140	1,165	73	64	55	46	37	28	19	10	3	0	0	
1,165	1,190	75	66	57	48	39	30	21	12	5	0	0	
1,190	1,215	77	68	58	49	41	32	23	14	6	1	0	
1,215	1,240	79	70	60	51	42	33	25	16	7	2	0	
1,240	1,265	81	72	62	53	44	35	26	17	9	3	0	
1,265	1,290	83	74	64	55	46	37	28	19	11	4	0	
1,290	1,315	85	76	66	57	48	39	30	21	12	5	0	
1,315	1,340	87	78	68	59	50	41	32	23	14	6	1	
1,340	1,365	89	80	70	61	52	43	34	25	16	8	2	
1,365	1,390	91	82	72	63	53	45	36	27	18	9	3	
1,390	1,415	93	83	74	65	55	46	37	29	20	11	4	

# Single Persons - Semimonthly Payroll Period continued

S E M I M O N T H L Y  P A Y R O L L  P E R I O D	1,415	1,440	95	85	76	67	57	48	39	30	21	13	5
	1,440	1,465	97	87	78	69	59	50	41	32	23	14	6
	1,465	1,490	99	89	80	70	61	52	43	34	25	16	8
	1,490	1,515	101	91	82	72	63	54	45	36	27	18	9
	1,515	1,540	103	93	84	74	65	56	47	38	29	20	11
	1,540	1,565	105	95	86	76	67	57	49	40	31	22	13
	1,565	1,590	107	97	88	78	69	59	50	41	33	24	15
	1,590	1,615	109	99	90	80	71	61	52	43	34	25	17
	1,615	1,640	110	101	92	82	73	63	54	45	36	27	18
	1,640	1,665	112	103	94	84	75	65	56	47	38	29	20
	1,665	1,690	114	105	96	86	77	67	58	49	40	31	22
	1,690	1,715	116	107	97	88	79	69	60	51	42	33	24
	1,715	1,740	118	109	99	90	81	71	62	53	44	35	26
	1,740	1,765	120	111	101	92	83	73	64	54	45	37	28
	1,765	1,790	122	113	103	94	84	75	66	56	47	38	29
	1,790	1,815	124	115	105	96	86	77	68	58	49	40	31
	1,815	1,840	126	117	107	98	88	79	70	60	51	42	33
	1,840	1,865	128	119	109	100	90	81	71	62	53	44	35
	1,865	1,890	130	121	111	102	92	83	73	64	55	46	37
	1,890	1,915	132	122	113	104	94	85	75	66	57	48	39
	1,915	1,940	134	124	115	106	96	87	77	68	58	49	41
	1,940	1,965	136	126	117	108	98	89	79	70	60	51	42
	1,965	1,990	138	128	119	109	100	91	81	72	62	53	44
	1,990	2,015	140	130	121	111	102	93	83	74	64	55	46
	2,015	2,040	142	132	123	113	104	95	85	76	66	57	48
	2,040	2,065	144	134	125	115	106	96	87	78	68	59	50
	2,065	2,090	146	136	127	117	108	98	89	80	70	61	52
	2,090	2,115	148	138	129	119	110	100	91	82	72	63	53
	2,115	2,140	149	140	131	121	112	102	93	83	74	65	55
	2,140	2,165	151	142	133	123	114	104	95	85	76	67	57
	2,165	2,190	153	144	135	125	116	106	97	87	78	69	59
	2,190	2,215	155	146	136	127	118	108	99	89	80	70	61
	2,215	2,240	157	148	138	129	120	110	101	91	82	72	63
	2,240	2,265	159	150	140	131	122	112	103	93	84	74	65
	2,265	2,290	161	152	142	133	123	114	105	95	86	76	67
	2,290	2,315	163	154	144	135	125	116	107	97	88	78	69
	2,315	2,340	165	156	146	137	127	118	109	99	90	80	71
	2,340	2,365	167	158	148	139	129	120	110	101	92	82	73
	2,365	2,390	169	160	150	141	131	122	112	103	94	84	75
	2,390	2,415	171	161	152	143	133	124	114	105	96	86	77
	2,415	2,440	173	163	154	145	135	126	116	107	97	88	79
	2,440	2,465	175	165	156	147	137	128	118	109	99	90	81
	2,465	2,490	177	167	158	148	139	130	120	111	101	92	83
	2,490	2,515	179	169	160	150	141	132	122	113	103	94	84
	2,515	2,540	181	171	162	152	143	134	124	115	105	96	86
	2,540	2,565	183	173	164	154	145	135	126	117	107	98	88
	2,565	2,590	185	175	166	156	147	137	128	119	109	100	90
	2,590	2,615	187	177	168	158	149	139	130	121	111	102	92
	2,615	2,640	188	179	170	160	151	141	132	122	113	104	94
	2,640	2,665	190	181	172	162	153	143	134	124	115	106	96
	2,665	2,690	192	183	174	164	155	145	136	126	117	108	98
	2,690	2,715	194	185	175	166	157	147	138	128	119	109	100

# Married Persons - Semimonthly Payroll Period

Married Persons													
S E M I M O N T H L Y  P A Y R O L L  P E R I O D	If the wages are-		And the number of withholding allowances is-										
	less than \$195 enter 0		0	1	2	3	4	5	6	7	8	9	10
	At least	But less than	The amount of income tax to be withheld is-										
	\$	\$											
	195	380	0	0	0	0	0	0	0	0	0	0	0
	380	405	3	0	0	0	0	0	0	0	0	0	0
	405	430	4	1	0	0	0	0	0	0	0	0	0
	430	455	5	1	0	0	0	0	0	0	0	0	0
	455	480	6	1	0	0	0	0	0	0	0	0	0
	480	505	7	2	0	0	0	0	0	0	0	0	0
	505	530	8	3	0	0	0	0	0	0	0	0	0
	530	555	9	4	1	0	0	0	0	0	0	0	0
	555	580	10	5	1	0	0	0	0	0	0	0	0
	580	605	12	6	2	0	0	0	0	0	0	0	0
	605	630	13	7	2	0	0	0	0	0	0	0	0
	630	655	15	8	3	0	0	0	0	0	0	0	0
	655	680	16	9	4	1	0	0	0	0	0	0	0
	680	705	18	11	5	1	0	0	0	0	0	0	0
	705	730	19	12	6	2	0	0	0	0	0	0	0
	730	755	21	13	7	3	0	0	0	0	0	0	0
	755	780	23	15	8	4	0	0	0	0	0	0	0
	780	805	25	16	10	4	1	0	0	0	0	0	0
	805	830	26	18	11	5	1	0	0	0	0	0	0
	830	855	28	20	12	6	2	0	0	0	0	0	0
	855	880	30	21	14	7	3	0	0	0	0	0	0
	880	905	32	23	15	9	4	0	0	0	0	0	0
	905	930	34	25	17	10	5	1	0	0	0	0	0
	930	955	35	27	18	11	6	1	0	0	0	0	0
	955	980	37	29	20	12	7	2	0	0	0	0	0
	980	1,005	39	30	22	14	8	3	0	0	0	0	0
	1,005	1,030	41	32	24	15	9	4	1	0	0	0	0
	1,030	1,055	43	34	25	17	10	5	1	0	0	0	0
	1,055	1,080	45	36	27	19	11	6	1	0	0	0	0
	1,080	1,105	47	38	29	20	13	7	2	0	0	0	0
	1,105	1,130	48	39	31	22	14	8	3	0	0	0	0
	1,130	1,155	50	41	32	24	16	9	4	1	0	0	0
	1,155	1,180	52	43	34	26	17	10	5	1	0	0	0
	1,180	1,205	54	45	36	27	19	12	6	1	0	0	0
	1,205	1,230	56	47	38	29	21	13	7	2	0	0	0
	1,230	1,255	58	49	40	31	22	14	8	3	0	0	0
	1,255	1,280	59	51	42	33	24	16	9	4	1	0	0
	1,280	1,305	61	52	43	35	26	17	10	5	1	0	0
	1,305	1,330	63	54	45	36	28	19	12	6	2	0	0
	1,330	1,355	65	56	47	38	29	21	13	7	2	0	0
	1,355	1,380	67	58	49	40	31	23	15	8	3	0	0
	1,380	1,405	69	60	51	42	33	24	16	9	4	1	0
	1,405	1,430	71	62	53	44	35	26	18	11	5	1	0
	1,430	1,455	72	64	55	46	37	28	19	12	6	2	0
	1,455	1,480	74	65	56	47	39	30	21	13	7	3	0
	1,480	1,505	76	67	58	49	40	32	23	15	8	4	0
	1,505	1,530	78	69	60	51	42	33	25	16	10	4	1
	1,530	1,555	80	71	62	53	44	35	26	18	11	5	1
	1,555	1,580	82	73	64	55	46	37	28	20	12	6	2
	1,580	1,605	84	75	66	57	48	39	30	21	14	7	3

# Married Persons - Semimonthly Payroll Period continued

S E M I M O N T H L Y  P A Y R O L L  P E R I O D	1,605	1,630	85	76	68	59	50	41	32	23	15	9	4
	1,630	1,655	87	78	69	60	51	43	34	25	17	10	5
	1,655	1,680	89	80	71	62	53	44	35	27	18	11	6
	1,680	1,705	91	82	73	64	55	46	37	29	20	12	7
	1,705	1,730	93	84	75	66	57	48	39	30	22	14	8
	1,730	1,755	95	86	77	68	59	50	41	32	24	15	9
	1,755	1,780	96	88	79	70	61	52	43	34	25	17	10
	1,780	1,805	98	89	80	72	63	54	45	36	27	19	11
	1,805	1,830	100	91	82	73	64	55	47	38	29	20	13
	1,830	1,855	102	93	84	75	66	57	48	39	31	22	14
	1,855	1,880	104	95	86	77	68	59	50	41	32	24	16
	1,880	1,905	106	97	88	79	70	61	52	43	34	26	17
	1,905	1,930	108	99	90	81	72	63	54	45	36	27	19
	1,930	1,955	109	101	92	83	74	65	56	47	38	29	21
	1,955	1,980	111	102	93	84	76	67	58	49	40	31	22
	1,980	2,005	113	104	95	86	77	68	59	51	42	33	24
	2,005	2,030	115	106	97	88	79	70	61	52	43	35	26
	2,030	2,055	117	108	99	90	81	72	63	54	45	36	28
	2,055	2,080	119	110	101	92	83	74	65	56	47	38	29
	2,080	2,105	121	112	103	94	85	76	67	58	49	40	31
	2,105	2,130	123	113	105	96	87	78	69	60	51	42	33
	2,130	2,155	125	115	106	97	88	80	71	62	53	44	35
	2,155	2,180	127	117	108	99	90	81	72	64	55	46	37
	2,180	2,205	129	119	110	101	92	83	74	65	56	47	39
	2,205	2,230	131	121	112	103	94	85	76	67	58	49	40
	2,230	2,255	133	123	114	105	96	87	78	69	60	51	42
	2,255	2,280	134	125	116	107	98	89	80	71	62	53	44
	2,280	2,305	136	127	118	109	100	91	82	73	64	55	46
	2,305	2,330	138	129	120	110	101	92	84	75	66	57	48
	2,330	2,355	140	131	121	112	103	94	85	76	68	59	50
	2,355	2,380	142	133	123	114	105	96	87	78	69	60	51
	2,380	2,405	144	135	125	116	107	98	89	80	71	62	53
	2,405	2,430	146	137	127	118	109	100	91	82	73	64	55
	2,430	2,455	148	139	129	120	111	102	93	84	75	66	57
	2,455	2,480	150	141	131	122	113	104	95	86	77	68	59
	2,480	2,505	152	143	133	124	114	105	96	88	79	70	61
	2,505	2,530	154	145	135	126	116	107	98	89	80	72	63
	2,530	2,555	156	147	137	128	118	109	100	91	82	73	64
	2,555	2,580	158	148	139	130	120	111	102	93	84	75	66
	2,580	2,605	160	150	141	132	122	113	104	95	86	77	68
	2,605	2,630	162	152	143	134	124	115	106	97	88	79	70
	2,630	2,655	164	154	145	135	126	117	108	99	90	81	72
	2,655	2,680	166	156	147	137	128	119	109	101	92	83	74
	2,680	2,705	168	158	149	139	130	121	111	102	93	84	76
	2,705	2,730	170	160	151	141	132	122	113	104	95	86	77
	2,730	2,755	172	162	153	143	134	124	115	106	97	88	79
	2,755	2,780	173	164	155	145	136	126	117	108	99	90	81
	2,780	2,805	175	166	157	147	138	128	119	110	101	92	83
	2,805	2,830	177	168	159	149	140	130	121	112	103	94	85
	2,830	2,855	179	170	160	151	142	132	123	113	105	96	87
	2,855	2,880	181	172	162	153	144	134	125	115	106	97	88
	2,880	2,905	183	174	164	155	146	136	127	117	108	99	90

Single Persons - Monthly Payroll Period

Single Persons - Including Head of Household													
M O N T H L Y  P A Y R O L L  P E R I O D	If the wages are-		And the number of withholding allowances is-										
	less than \$300 enter 0		0	1	2	3	4	5	6	7	8	9	10
	At least	But less than	The amount of income tax to be withheld is-										
	\$	\$											
	300	380	6	0	0	0	0	0	0	0	0	0	0
	380	430	8	0	0	0	0	0	0	0	0	0	0
	430	480	11	1	0	0	0	0	0	0	0	0	0
	480	530	14	3	0	0	0	0	0	0	0	0	0
	530	580	17	5	0	0	0	0	0	0	0	0	0
	580	630	20	7	0	0	0	0	0	0	0	0	0
	630	680	24	9	1	0	0	0	0	0	0	0	0
	680	730	27	11	1	0	0	0	0	0	0	0	0
	730	780	31	14	3	0	0	0	0	0	0	0	0
	780	830	34	17	5	0	0	0	0	0	0	0	0
	830	880	38	21	7	0	0	0	0	0	0	0	0
	880	930	42	24	9	1	0	0	0	0	0	0	0
	930	980	45	28	12	2	0	0	0	0	0	0	0
	980	1,030	49	31	15	3	0	0	0	0	0	0	0
	1,030	1,080	53	35	18	5	0	0	0	0	0	0	0
	1,080	1,130	56	39	21	7	0	0	0	0	0	0	0
	1,130	1,180	60	42	25	10	1	0	0	0	0	0	0
	1,180	1,230	64	46	28	12	2	0	0	0	0	0	0
	1,230	1,280	68	50	32	15	4	0	0	0	0	0	0
	1,280	1,330	71	53	35	18	6	0	0	0	0	0	0
	1,330	1,380	75	57	39	22	8	0	0	0	0	0	0
	1,380	1,430	79	61	43	25	10	1	0	0	0	0	0
	1,430	1,480	82	64	47	29	13	2	0	0	0	0	0
	1,480	1,530	86	68	50	32	16	4	0	0	0	0	0
	1,530	1,580	90	72	54	36	19	6	0	0	0	0	0
	1,580	1,630	93	76	58	40	22	8	0	0	0	0	0
	1,630	1,680	97	79	61	43	26	10	1	0	0	0	0
	1,680	1,730	101	83	65	47	29	13	2	0	0	0	0
	1,730	1,780	105	87	69	51	33	16	4	0	0	0	0
	1,780	1,830	108	90	72	55	37	19	6	0	0	0	0
	1,830	1,880	112	94	76	58	40	23	8	0	0	0	0
	1,880	1,930	116	98	80	62	44	26	11	1	0	0	0
	1,930	1,980	120	101	84	66	48	30	14	3	0	0	0
	1,980	2,030	123	105	87	69	51	34	17	5	0	0	0
	2,030	2,080	127	109	91	73	55	37	20	7	0	0	0
	2,080	2,130	131	113	95	77	59	41	24	9	1	0	0
	2,130	2,180	135	116	98	80	63	45	27	11	1	0	0
	2,180	2,230	139	120	102	84	66	48	31	14	3	0	0
	2,230	2,280	143	124	106	88	70	52	34	17	5	0	0
	2,280	2,330	147	128	109	92	74	56	38	21	7	0	0
	2,330	2,380	151	132	113	95	77	59	42	24	9	1	0
	2,380	2,430	155	136	117	99	81	63	45	28	12	2	0
	2,430	2,480	159	140	121	103	85	67	49	31	15	3	0
	2,480	2,530	162	144	125	106	88	71	53	35	18	5	0
	2,530	2,580	166	147	129	110	92	74	56	39	21	7	0
	2,580	2,630	170	151	133	114	96	78	60	42	25	10	1
	2,630	2,680	174	155	136	118	100	82	64	46	28	12	2
	2,680	2,730	178	159	140	121	103	85	68	50	32	15	4
	2,730	2,780	182	163	144	125	107	89	71	53	35	18	6
	2,780	2,830	186	167	148	129	111	93	75	57	39	22	8

Single Persons - Monthly Payroll Period continued

M O N T H L Y  P A Y R O L L  P E R I O D		2,830	2,880	190	171	152	133	114	96	79	61	43	25	10
		2,880	2,930	194	175	156	137	118	100	82	64	47	29	13
		2,930	2,980	198	179	160	141	122	104	86	68	50	32	16
		2,980	3,030	201	183	164	145	126	108	90	72	54	36	19
		3,030	3,080	205	186	168	149	130	111	93	76	58	40	22
		3,080	3,130	209	190	172	153	134	115	97	79	61	43	26
		3,130	3,180	213	194	175	157	138	119	101	83	65	47	29
		3,180	3,230	217	198	179	160	142	123	105	87	69	51	33
		3,230	3,280	221	202	183	164	146	127	108	90	72	55	37
		3,280	3,330	225	206	187	168	149	131	112	94	76	58	40
		3,330	3,380	229	210	191	172	153	134	116	98	80	62	44
		3,380	3,430	233	214	195	176	157	138	120	101	84	66	48
		3,430	3,480	237	218	199	180	161	142	123	105	87	69	51
		3,480	3,530	240	222	203	184	165	146	127	109	91	73	55
		3,530	3,580	244	225	207	188	169	150	131	113	95	77	59
		3,580	3,630	248	229	211	192	173	154	135	116	98	80	63
		3,630	3,680	252	233	214	196	177	158	139	120	102	84	66
		3,680	3,730	256	237	218	199	181	162	143	124	106	88	70
		3,730	3,780	260	241	222	203	185	166	147	128	109	92	74
		3,780	3,830	264	245	226	207	188	170	151	132	113	95	77
		3,830	3,880	268	249	230	211	192	173	155	136	117	99	81
		3,880	3,930	272	253	234	215	196	177	159	140	121	103	85
		3,930	3,980	276	257	238	219	200	181	162	144	125	106	88
		3,980	4,030	279	261	242	223	204	185	166	147	129	110	92
		4,030	4,080	283	264	246	227	208	189	170	151	133	114	96
		4,080	4,130	287	268	250	231	212	193	174	155	136	118	100
		4,130	4,180	291	272	253	235	216	197	178	159	140	121	103
		4,180	4,230	295	276	257	238	220	201	182	163	144	125	107
		4,230	4,280	299	280	261	242	224	205	186	167	148	129	111
		4,280	4,330	303	284	265	246	227	209	190	171	152	133	114
		4,330	4,380	307	288	269	250	231	212	194	175	156	137	118
		4,380	4,430	311	292	273	254	235	216	198	179	160	141	122
		4,430	4,480	315	296	277	258	239	220	201	183	164	145	126
		4,480	4,530	318	300	281	262	243	224	205	186	168	149	130
		4,530	4,580	322	303	285	266	247	228	209	190	172	153	134
		4,580	4,630	326	307	289	270	251	232	213	194	175	157	138
		4,630	4,680	330	311	292	274	255	236	217	198	179	160	142
		4,680	4,730	334	315	296	277	259	240	221	202	183	164	146
		4,730	4,780	338	319	300	281	263	244	225	206	187	168	149
		4,780	4,830	342	323	304	285	266	248	229	210	191	172	153
		4,830	4,880	346	327	308	289	270	251	233	214	195	176	157
		4,880	4,930	350	331	312	293	274	255	237	218	199	180	161
		4,930	4,980	354	335	316	297	278	259	240	222	203	184	165
		4,980	5,030	357	339	320	301	282	263	244	225	207	188	169
		5,030	5,080	361	342	324	305	286	267	248	229	211	192	173
		5,080	5,130	365	346	328	309	290	271	252	233	214	196	177
		5,130	5,180	369	350	331	313	294	275	256	237	218	199	181
		5,180	5,230	373	354	335	316	298	279	260	241	222	203	185
		5,230	5,280	377	358	339	320	302	283	264	245	226	207	188
		5,280	5,330	381	362	343	324	305	287	268	249	230	211	192
		5,330	5,380	385	366	347	328	309	290	272	253	234	215	196
		5,380	5,430	389	370	351	332	313	294	276	257	238	219	200

Married Persons - Monthly Payroll Period

Married Persons													
MONTHLY  PAYROLL  PERIOD	If the wages are-		And the number of withholding allowances is-										
	less than \$390 enter 0		0	1	2	3	4	5	6	7	8	9	10
	At least	But less than	The amount of income tax to be withheld is-										
	\$ 390	\$ 760	1	0	0	0	0	0	0	0	0	0	0
	760	810	6	0	0	0	0	0	0	0	0	0	0
	810	860	8	1	0	0	0	0	0	0	0	0	0
	860	910	10	2	0	0	0	0	0	0	0	0	0
	910	960	12	3	0	0	0	0	0	0	0	0	0
	960	1,010	14	5	0	0	0	0	0	0	0	0	0
	1,010	1,060	16	6	1	0	0	0	0	0	0	0	0
	1,060	1,110	18	8	1	0	0	0	0	0	0	0	0
	1,110	1,160	21	10	2	0	0	0	0	0	0	0	0
	1,160	1,210	24	12	3	0	0	0	0	0	0	0	0
	1,210	1,260	26	14	5	0	0	0	0	0	0	0	0
1,260	1,310	29	16	7	1	0	0	0	0	0	0	0	
1,310	1,360	32	19	9	1	0	0	0	0	0	0	0	
1,360	1,410	35	21	11	2	0	0	0	0	0	0	0	
1,410	1,460	39	24	13	3	0	0	0	0	0	0	0	
1,460	1,510	42	27	15	5	0	0	0	0	0	0	0	
1,510	1,560	46	30	17	7	1	0	0	0	0	0	0	
1,560	1,610	49	33	19	9	2	0	0	0	0	0	0	
1,610	1,660	53	36	22	11	2	0	0	0	0	0	0	
1,660	1,710	57	39	24	13	4	0	0	0	0	0	0	
1,710	1,760	60	43	27	15	6	0	0	0	0	0	0	
1,760	1,810	64	46	30	17	7	1	0	0	0	0	0	
1,810	1,860	67	50	33	20	9	2	0	0	0	0	0	
1,860	1,910	71	54	36	22	11	3	0	0	0	0	0	
1,910	1,960	75	57	40	25	13	4	0	0	0	0	0	
1,960	2,010	78	61	44	28	15	6	0	0	0	0	0	
2,010	2,060	82	64	47	31	18	8	1	0	0	0	0	
2,060	2,110	86	68	51	34	20	9	2	0	0	0	0	
2,110	2,160	89	72	54	37	23	12	3	0	0	0	0	
2,160	2,210	93	75	58	41	25	14	4	0	0	0	0	
2,210	2,260	97	79	61	44	28	16	6	0	0	0	0	
2,260	2,310	100	83	65	48	31	18	8	1	0	0	0	
2,310	2,360	104	86	68	51	34	21	10	2	0	0	0	
2,360	2,410	108	90	72	55	38	23	12	3	0	0	0	
2,410	2,460	112	94	76	58	41	26	14	5	0	0	0	
2,460	2,510	115	97	80	62	45	29	16	6	1	0	0	
2,510	2,560	119	101	83	65	48	32	18	8	1	0	0	
2,560	2,610	123	105	87	69	52	35	21	10	2	0	0	
2,610	2,660	126	109	91	73	55	38	24	12	3	0	0	
2,660	2,710	130	112	94	76	59	42	26	14	5	0	0	
2,710	2,760	134	116	98	80	62	45	29	16	7	1	0	
2,760	2,810	137	120	102	84	66	49	32	19	9	1	0	
2,810	2,860	141	123	105	88	70	52	35	21	11	2	0	
2,860	2,910	145	127	109	91	73	56	39	24	13	3	0	
2,910	2,960	149	131	113	95	77	59	42	27	15	5	0	
2,960	3,010	152	134	117	99	81	63	46	30	17	7	1	
3,010	3,060	156	138	120	102	84	67	49	33	19	9	2	
3,060	3,110	160	142	124	106	88	70	53	36	22	11	2	
3,110	3,160	163	146	128	110	92	74	57	39	24	13	4	
3,160	3,210	167	149	131	113	96	78	60	43	27	15	6	

Married Persons - Monthly Payroll Period continued

M O N T H L Y  P A Y R O L L  P E R I O D		3,210	3,260	171	153	135	117	99	81	64	46	30	17	7
		3,260	3,310	174	157	139	121	103	85	67	50	33	20	9
		3,310	3,360	178	160	142	125	107	89	71	54	36	22	11
		3,360	3,410	182	164	146	128	110	92	75	57	40	25	13
		3,410	3,460	186	168	150	132	114	96	78	61	44	28	15
		3,460	3,510	189	171	154	136	118	100	82	64	47	31	18
		3,510	3,560	193	175	157	139	121	104	86	68	51	34	20
		3,560	3,610	197	179	161	143	125	107	89	72	54	37	23
		3,610	3,660	200	183	165	147	129	111	93	75	58	41	25
		3,660	3,710	204	186	168	150	133	115	97	79	61	44	28
		3,710	3,760	208	190	172	154	136	118	100	83	65	48	31
		3,760	3,810	211	194	176	158	140	122	104	86	68	51	34
		3,810	3,860	215	197	179	162	144	126	108	90	72	55	38
		3,860	3,910	219	201	183	165	147	129	112	94	76	58	41
		3,910	3,960	223	205	187	169	151	133	115	97	80	62	45
		3,960	4,010	226	208	191	173	155	137	119	101	83	65	48
		4,010	4,060	230	212	194	176	158	141	123	105	87	69	52
		4,060	4,110	234	216	198	180	162	144	126	109	91	73	55
		4,110	4,160	238	220	202	184	166	148	130	112	94	76	59
		4,160	4,210	242	223	205	187	170	152	134	116	98	80	62
		4,210	4,260	246	227	209	191	173	155	137	120	102	84	66
		4,260	4,310	249	231	213	195	177	159	141	123	105	88	70
		4,310	4,360	253	235	216	199	181	163	145	127	109	91	73
		4,360	4,410	257	238	220	202	184	166	149	131	113	95	77
		4,410	4,460	261	242	224	206	188	170	152	134	117	99	81
		4,460	4,510	265	246	228	210	192	174	156	138	120	102	84
		4,510	4,560	269	250	231	213	195	178	160	142	124	106	88
		4,560	4,610	273	254	235	217	199	181	163	146	128	110	92
		4,610	4,660	277	258	239	221	203	185	167	149	131	113	96
		4,660	4,710	281	262	243	224	207	189	171	153	135	117	99
		4,710	4,760	285	266	247	228	210	192	174	157	139	121	103
		4,760	4,810	288	270	251	232	214	196	178	160	142	125	107
		4,810	4,860	292	274	255	236	218	200	182	164	146	128	110
		4,860	4,910	296	277	259	240	221	203	186	168	150	132	114
		4,910	4,960	300	281	262	244	225	207	189	171	154	136	118
		4,960	5,010	304	285	266	248	229	211	193	175	157	139	121
		5,010	5,060	308	289	270	251	233	215	197	179	161	143	125
		5,060	5,110	312	293	274	255	236	218	200	183	165	147	129
		5,110	5,160	316	297	278	259	240	222	204	186	168	150	133
		5,160	5,210	320	301	282	263	244	226	208	190	172	154	136
		5,210	5,260	324	305	286	267	248	229	211	194	176	158	140
		5,260	5,310	327	309	290	271	252	233	215	197	179	162	144
		5,310	5,360	331	313	294	275	256	237	219	201	183	165	147
		5,360	5,410	335	316	298	279	260	241	223	205	187	169	151
		5,410	5,460	339	320	301	283	264	245	226	208	191	173	155
		5,460	5,510	343	324	305	287	268	249	230	212	194	176	158
		5,510	5,560	347	328	309	290	272	253	234	216	198	180	162
		5,560	5,610	351	332	313	294	275	257	238	220	202	184	166
		5,610	5,660	355	336	317	298	279	261	242	223	205	187	170
		5,660	5,710	359	340	321	302	283	264	246	227	209	191	173
		5,710	5,760	363	344	325	306	287	268	249	231	213	195	177
		5,760	5,810	366	348	329	310	291	272	253	235	216	199	181



Single Persons - Daily & Misc. Payroll Period

Single Persons - Including Head of Household													
D A I L Y  &  M I S C  ·  P A Y R O L L   P E R I O D	If the wages are-		And the number of withholding allowances is-										
	At least	But less than	0	1	2	3	4	5	6	7	8	9	10
	The amount of income tax to be withheld is-												
	\$	\$	0	0	0	0	0	0	0	0	0	0	0
	1	20		0	0	0	0	0	0	0	0	0	0
	20	22	1	0	0	0	0	0	0	0	0	0	0
	22	25	1	0	0	0	0	0	0	0	0	0	0
	25	27	1	0	0	0	0	0	0	0	0	0	0
	27	29	1	0	0	0	0	0	0	0	0	0	0
	29	32	1	0	0	0	0	0	0	0	0	0	0
	32	34	1	1	0	0	0	0	0	0	0	0	0
	34	36	1	1	0	0	0	0	0	0	0	0	0
	36	38	2	1	0	0	0	0	0	0	0	0	0
	38	41	2	1	0	0	0	0	0	0	0	0	0
	41	43	2	1	0	0	0	0	0	0	0	0	0
	43	45	2	1	1	0	0	0	0	0	0	0	0
	45	48	2	1	1	0	0	0	0	0	0	0	0
	48	50	2	2	1	0	0	0	0	0	0	0	0
	50	52	3	2	1	0	0	0	0	0	0	0	0
	52	55	3	2	1	0	0	0	0	0	0	0	0
	55	57	3	2	1	1	0	0	0	0	0	0	0
	57	59	3	2	1	1	0	0	0	0	0	0	0
	59	62	3	2	2	1	0	0	0	0	0	0	0
	62	64	3	3	2	1	0	0	0	0	0	0	0
	64	66	4	3	2	1	0	0	0	0	0	0	0
	66	68	4	3	2	1	1	0	0	0	0	0	0
	68	71	4	3	2	2	1	0	0	0	0	0	0
	71	73	4	3	2	2	1	0	0	0	0	0	0
	73	75	4	3	3	2	1	0	0	0	0	0	0
	75	78	4	4	3	2	1	0	0	0	0	0	0
	78	80	5	4	3	2	1	1	0	0	0	0	0
	80	82	5	4	3	2	2	1	0	0	0	0	0
	82	85	5	4	3	3	2	1	0	0	0	0	0
	85	87	5	4	4	3	2	1	0	0	0	0	0
	87	89	5	5	4	3	2	1	1	0	0	0	0
	89	92	6	5	4	3	2	1	1	0	0	0	0
	92	94	6	5	4	3	2	2	1	0	0	0	0
	94	96	6	5	4	3	3	2	1	0	0	0	0
	96	98	6	5	4	4	3	2	1	0	0	0	0
	98	101	6	5	5	4	3	2	1	1	0	0	0
	101	103	6	6	5	4	3	2	1	1	0	0	0
	103	105	7	6	5	4	3	2	2	1	0	0	0
	105	108	7	6	5	4	3	3	2	1	0	0	0
	108	110	7	6	5	4	4	3	2	1	0	0	0
	110	112	7	6	5	5	4	3	2	1	1	0	0
	112	115	7	6	6	5	4	3	2	1	1	0	0
	115	117	8	7	6	5	4	3	2	2	1	0	0
	117	119	8	7	6	5	4	3	3	2	1	0	0
	119	122	8	7	6	5	4	4	3	2	1	0	0
	122	124	8	7	6	5	5	4	3	2	1	1	0
	124	126	8	7	6	6	5	4	3	2	1	1	0
	126	128	8	8	7	6	5	4	3	2	2	1	0
	128	131	9	8	7	6	5	4	3	3	2	1	0
	131	133	9	8	7	6	5	4	4	3	2	1	0

Single Persons - Daily & Misc. Payroll Period continued

D A I L Y  &  M I S C  P A Y R O L L  P E R I O D	133	135	9	8	7	6	5	5	4	3	2	1	1
	135	138	9	8	7	7	6	5	4	3	2	2	1
	138	140	9	8	8	7	6	5	4	3	2	2	1
	140	142	9	9	8	7	6	5	4	3	3	2	1
	142	145	10	9	8	7	6	5	4	4	3	2	1
	145	147	10	9	8	7	6	5	5	4	3	2	1
	147	149	10	9	8	7	7	6	5	4	3	2	2
	149	152	10	9	8	8	7	6	5	4	3	3	2
	152	154	10	10	9	8	7	6	5	4	4	3	2
	154	156	11	10	9	8	7	6	5	5	4	3	2
	156	158	11	10	9	8	7	6	6	5	4	3	2
	158	161	11	10	9	8	7	7	6	5	4	3	2
	161	163	11	10	9	8	8	7	6	5	4	3	3
	163	165	11	10	10	9	8	7	6	5	4	4	3
	165	168	11	11	10	9	8	7	6	5	5	4	3
	168	170	12	11	10	9	8	7	6	6	5	4	3
	170	172	12	11	10	9	8	7	7	6	5	4	3
	172	175	12	11	10	9	9	8	7	6	5	4	3
	175	177	12	11	10	10	9	8	7	6	5	4	4
	177	179	12	11	11	10	9	8	7	6	5	5	4
	179	182	13	12	11	10	9	8	7	6	6	5	4
	182	184	13	12	11	10	9	8	8	7	6	5	4
	184	186	13	12	11	10	9	9	8	7	6	5	4
	186	188	13	12	11	10	10	9	8	7	6	5	4
	188	191	13	12	12	11	10	9	8	7	6	5	5
	191	193	13	13	12	11	10	9	8	7	6	6	5
	193	195	14	13	12	11	10	9	8	8	7	6	5
	195	198	14	13	12	11	10	9	9	8	7	6	5
	198	200	14	13	12	11	11	10	9	8	7	6	5
	200	202	14	13	12	12	11	10	9	8	7	6	5
	202	205	14	13	13	12	11	10	9	8	7	7	6
	205	207	15	14	13	12	11	10	9	8	8	7	6
	207	209	15	14	13	12	11	10	9	9	8	7	6
	209	212	15	14	13	12	11	11	10	9	8	7	6
	212	214	15	14	13	12	12	11	10	9	8	7	6
	214	216	15	14	14	13	12	11	10	9	8	7	7
	216	218	15	15	14	13	12	11	10	9	8	8	7
	218	221	16	15	14	13	12	11	10	10	9	8	7
	221	223	16	15	14	13	12	11	11	10	9	8	7
	223	225	16	15	14	13	12	12	11	10	9	8	7
	225	228	16	15	14	14	13	12	11	10	9	8	7
	228	230	16	15	15	14	13	12	11	10	9	8	8
	230	232	17	16	15	14	13	12	11	10	10	9	8
	232	235	17	16	15	14	13	12	11	11	10	9	8
	235	237	17	16	15	14	13	13	12	11	10	9	8
	237	239	17	16	15	14	14	13	12	11	10	9	8
	239	242	17	16	15	15	14	13	12	11	10	9	9
	242	244	17	17	16	15	14	13	12	11	10	10	9
	244	246	18	17	16	15	14	13	12	11	11	10	9
	246	248	18	17	16	15	14	13	13	12	11	10	9
	248	251	18	17	16	15	14	14	13	12	11	10	9

# Married Persons - Daily & Misc. Payroll Period

Married Persons													
D A I L Y  &  M I S C  ·  P A Y R O L L  P E R I O D	If the wages are-		And the number of withholding allowances is-										
	At least	But less than	0	1	2	3	4	5	6	7	8	9	10
	The amount of income tax to be withheld is-												
	\$	\$											
	1	20	0	0	0	0	0	0	0	0	0	0	0
	20	22	0	0	0	0	0	0	0	0	0	0	0
	22	25	0	0	0	0	0	0	0	0	0	0	0
	25	27	0	0	0	0	0	0	0	0	0	0	0
	27	29	0	0	0	0	0	0	0	0	0	0	0
	29	32	0	0	0	0	0	0	0	0	0	0	0
	32	34	0	0	0	0	0	0	0	0	0	0	0
	34	36	0	0	0	0	0	0	0	0	0	0	0
	36	38	0	0	0	0	0	0	0	0	0	0	0
	38	41	0	0	0	0	0	0	0	0	0	0	0
	41	43	0	0	0	0	0	0	0	0	0	0	0
	43	45	1	0	0	0	0	0	0	0	0	0	0
	45	48	1	0	0	0	0	0	0	0	0	0	0
	48	50	1	0	0	0	0	0	0	0	0	0	0
	50	52	1	0	0	0	0	0	0	0	0	0	0
	52	55	1	1	0	0	0	0	0	0	0	0	0
	55	57	1	1	0	0	0	0	0	0	0	0	0
	57	59	1	1	0	0	0	0	0	0	0	0	0
	59	62	1	1	0	0	0	0	0	0	0	0	0
	62	64	2	1	0	0	0	0	0	0	0	0	0
	64	66	2	1	1	0	0	0	0	0	0	0	0
	66	68	2	1	1	0	0	0	0	0	0	0	0
	68	71	2	1	1	0	0	0	0	0	0	0	0
	71	73	2	1	1	0	0	0	0	0	0	0	0
	73	75	2	2	1	0	0	0	0	0	0	0	0
	75	78	3	2	1	1	0	0	0	0	0	0	0
	78	80	3	2	1	1	0	0	0	0	0	0	0
	80	82	3	2	1	1	0	0	0	0	0	0	0
	82	85	3	2	1	1	0	0	0	0	0	0	0
	85	87	3	2	2	1	0	0	0	0	0	0	0
	87	89	3	3	2	1	1	0	0	0	0	0	0
	89	92	4	3	2	1	1	0	0	0	0	0	0
	92	94	4	3	2	1	1	0	0	0	0	0	0
	94	96	4	3	2	1	1	0	0	0	0	0	0
	96	98	4	3	2	2	1	0	0	0	0	0	0
	98	101	4	3	3	2	1	1	0	0	0	0	0
	101	103	4	4	3	2	1	1	0	0	0	0	0
	103	105	5	4	3	2	1	1	0	0	0	0	0
	105	108	5	4	3	2	2	1	0	0	0	0	0
	108	110	5	4	3	2	2	1	0	0	0	0	0
	110	112	5	4	3	3	2	1	1	0	0	0	0
	112	115	5	4	4	3	2	1	1	0	0	0	0
	115	117	5	5	4	3	2	1	1	0	0	0	0
	117	119	6	5	4	3	2	2	1	0	0	0	0
	119	122	6	5	4	3	2	2	1	1	0	0	0
	122	124	6	5	4	3	3	2	1	1	0	0	0
	124	126	6	5	4	4	3	2	1	1	0	0	0
	126	128	6	5	5	4	3	2	1	1	0	0	0
	128	131	6	6	5	4	3	2	2	1	0	0	0
	131	133	7	6	5	4	3	2	2	1	1	0	0

Married Persons - Daily & Misc. Payroll Period continued

D A I L Y  &  M I S C  ·  P A Y R O L L  P E R I O D	133	135	7	6	5	4	3	3	2	1	1	0	0
	135	138	7	6	5	4	4	3	2	1	1	0	0
	138	140	7	6	5	5	4	3	2	1	1	0	0
	140	142	7	6	6	5	4	3	2	2	1	0	0
	142	145	7	7	6	5	4	3	3	2	1	1	0
	145	147	8	7	6	5	4	3	3	2	1	1	0
	147	149	8	7	6	5	4	4	3	2	1	1	0
	149	152	8	7	6	5	5	4	3	2	1	1	0
	152	154	8	7	6	6	5	4	3	2	2	1	0
	154	156	8	7	7	6	5	4	3	3	2	1	1
	156	158	8	8	7	6	5	4	4	3	2	1	1
	158	161	9	8	7	6	5	5	4	3	2	1	1
	161	163	9	8	7	6	6	5	4	3	2	1	1
	163	165	9	8	7	7	6	5	4	3	2	2	1
	165	168	9	8	8	7	6	5	4	3	3	2	1
	168	170	9	9	8	7	6	5	4	4	3	2	1
	170	172	9	9	8	7	6	5	5	4	3	2	1
	172	175	10	9	8	7	6	6	5	4	3	2	2
	175	177	10	9	8	7	7	6	5	4	3	2	2
	177	179	10	9	8	8	7	6	5	4	3	3	2
	179	182	10	9	9	8	7	6	5	4	4	3	2
	182	184	10	10	9	8	7	6	5	5	4	3	2
	184	186	11	10	9	8	7	6	6	5	4	3	2
	186	188	11	10	9	8	7	7	6	5	4	3	2
	188	191	11	10	9	8	8	7	6	5	4	3	3
	191	193	11	10	9	9	8	7	6	5	4	4	3
	193	195	11	10	10	9	8	7	6	5	5	4	3
	195	198	11	11	10	9	8	7	6	6	5	4	3
	198	200	12	11	10	9	8	7	7	6	5	4	3
	200	202	12	11	10	9	8	8	7	6	5	4	3
	202	205	12	11	10	9	9	8	7	6	5	4	4
	205	207	12	11	10	10	9	8	7	6	5	5	4
	207	209	12	11	11	10	9	8	7	6	6	5	4
	209	212	12	12	11	10	9	8	7	7	6	5	4
	212	214	13	12	11	10	9	8	8	7	6	5	4
	214	216	13	12	11	10	9	9	8	7	6	5	4
	216	218	13	12	11	10	10	9	8	7	6	5	5
	218	221	13	12	11	11	10	9	8	7	6	6	5
	221	223	13	13	12	11	10	9	8	7	7	6	5
	223	225	14	13	12	11	10	9	8	8	7	6	5
	225	228	14	13	12	11	10	9	9	8	7	6	5
	228	230	14	13	12	11	10	10	9	8	7	6	6
	230	232	14	13	12	12	11	10	9	8	7	7	6
	232	235	14	13	13	12	11	10	9	8	8	7	6
	235	237	14	14	13	12	11	10	9	9	8	7	6
	237	239	15	14	13	12	11	10	10	9	8	7	6
	239	242	15	14	13	12	11	10	10	9	8	7	6
	242	244	15	14	13	12	12	11	10	9	8	7	7
	244	246	15	14	13	13	12	11	10	9	8	8	7
	246	248	15	15	14	13	12	11	10	9	9	8	7
	248	251	16	15	14	13	12	11	10	10	9	8	7

Idaho State Tax Commission  
800 Park Blvd., Plaza IV  
P.O. Box 36  
Boise, ID 83722-0410

These instructions do not provide a comprehensive  
explanation of Idaho tax laws or rules.